ACT NO. 2657

AN ACT CONSISTING AN ADMINISTRATIVE CODE

BOOK I

Organization, Powers, and General Administration of Philippine Government

TITLE I

Matter of General Nature

PRELIMINARY CHAPTER

Title of Act

SECTION 1. Title of Act. — This Act shall be known as the Administrative Code.

The contents may be cited by the numbered sections, and in case of any portion bearing a special title also by such title.

ARTICLE I

Definitions

SECTION 2. Words and Phrases Defined. — The following expressions shall be taken in the sense hereinbelow indicated, except as a different meaning for the word or phrase in question may be given in a particular statute or is plainly to be collected from the context or connection where the term is used:

"The Government of the Philippine Islands" is a term which refers to the corporate governmental entity through which the functions of government are exercised through-out the Philippine Islands, including, save as the contrary appears from the context, the various arms through which political authority is made effective in said Islands, whether pertaining to the central Government or to the provincial or municipal branches or other form of local government.

"Insular Government" refers to the central Government as distinguished from the different forms of local government. "Philippine Government" refers to the Government of the Philippine Islands.
"Specially organized province" includes Batanes, Mindoro, Mountain Province, Nueva Vizcaya, and Palawan.

"Regularly organized province" includes all provinces except the specially organized provinces and the provinces of the Department of Mindanao and Sulu.

"Municipality" refers to municipalities proper and except as otherwise specially provided does not include chartered city, township, municipal district, or other local political division.

"Chartered city", "city incorporated under special charter", and similar expressions refer to cities, like Manila and Baguio, incorporated under special laws.

"Citizen of the Philippine Islands" includes not only those who acquire the status of citizens of the Philippine Islands by birth or naturalization, but also persons who have acquired the status of Filipinos under Article IX of the Treaty of Paris, of the tenth of December, one thousand eight hundred and ninety-eight.

[Act of Congress, July 1, 1902, sec. 4.]

"Employee," when generally used in reference to persons in the public service, includes any person in the service of the Government or any branch thereof of whatever grade or class.

"Officer", as distinguished from "clerk" or "employee", refers to those officials whose duties, not being of a clerical or manual nature, may be considered to involve the exercise of discretion in the performance of the functions of government, whether such duties are precisely defined by law or not.

"Officer", when used with reference to a person having authority to do a particular act or perform a particular function in the exercise of governmental power, shall include any Government employee, agent, or body having authority to do the act or exercise the function in question.

The word "person" includes both natural and artificial persons.

ARTICLE II

General Principles

SECTION 3. Relation of Administrative Code to Prior Laws. — Such provisions of this Code as incorporate prior laws shall be deemed to be made in
continuation thereof and to be in the nature of amendments thereto, without prejudice to any right already accrued.

SECTION 4.  Authority of Officer to Act Through Deputy. — A ministerial act which may be lawfully done by any officer may be performed by him through any deputy or agent lawfully created or appointed.

SECTION 5.  Exercise of Administrative Discretion. — The exercise of the permissive powers of all executive or administrative officers and bodies is based upon discretion, and when such officer or body is given authority to do any act but not required to do such act, the doing of the same shall be dependent on a sound discretion to be exercised for the good of the service and benefit of the public, whether so expressed in the statute giving the authority or not.

SECTION 6.  Form of Enacting Clauses. — The enacting clause of all statutes passed by the Philippine Legislature shall be: By authority of the United States, be it enacted by the Philippine Legislature, that; and the enacting clause of all statutes passed by the Philippine Commission, in its separate legislative capacity, shall be: By authority of the United States, be it enacted by the Philippine Commission, that.

[J. R. 3, First Legislature.]

SECTION 7.  Numbering and Frame of Sections. — Every Act shall be divided into sections, each of which shall be numbered and shall contain, as nearly as may be, a single proposition of enactment.

[See U. S. Rev. Stat., sec. 10.]

SECTION 8.  Manner of Referring to Statutes. — Statutes passed by the Philippine Legislature or the Philippine Commission shall, for purposes of formal reference, be denominated Acts and may be identified by their respective serial numbers; but where a special title is supplied for a particular statute, it may also be referred to by such title.

[See 6-1; 2000-1.]

SECTION 9.  When Laws Take Effect. — A statute passed by the Philippine Legislature or by the Philippine Commission shall, in the absence of special provision, take effect at the beginning of the fifteenth day after the completion of the publication of the statute in the Official Gazette, the date of issue being excluded. For the purpose of fixing such date the Gazette is conclusively presumed to be published on the day indicated therein as the date of
issue.

Resolutions will have effect from the date of passage, unless otherwise declared.

[1945-1, 2; 1971-1, 2.]

SECTION 10. *Ignorance of Law.* — Ignorance of the law does not excuse from compliance therewith.

[Civil Code, art. 2.]

SECTION 11. *Computation of Time.* — In computing time from or after a fixed date the day of the date shall be excluded.

"Month" shall be understood to refer to a calendar month; "day," to a day of twenty-four hours; and "night," to the period from the setting to the rising of the sun.

[Civil Code, art. 7]

SECTION 12. *No Implied Revival of Repealed Law.* — When a law which expressly repeals a prior law is itself repealed the law first repealed shall not be thereby revived unless expressly so provided.

SECTION 13. *English Version Controlling.* — In the interpretation of a law officially promulgated in English and Spanish, the English text shall govern, but in case of ambiguity, omission, or mistake the Spanish may be consulted to explain the English text. The converse rule shall, however, be applied if so provided in the particular statute.

[1788-1.]

**ARTICLE IV**

*Jurisdiction and Distribution of Powers of Government*

SECTION 14. *Territorial Jurisdiction and Extent of Powers of Philippine Government.* — The territory over which the Government of the Philippine Islands exercises jurisdiction consists of the entire Philippine Archipelago and is comprised in the limits defined by the treaties between the United States and Spain, respectively signed in the city of Paris on the tenth day of December, eighteen hundred and ninety-eight, and in the city of Washington on the seventh day of November, one thousand nine hundred.
SECTION 15. Distribution of Powers of Government. — The executive, legislative, and judicial powers of the Philippine Government are distributed, respectively, among the executive, legislative, and judicial branches, severally exercising the functions and powers conferred on them by law.

The executive authority is vested in the following agencies: The Governor-General of the Philippine Islands, as Chief Executive; the Philippine Commission, in the exercise of its administrative functions; the several Departments and Bureaus of the Insular Government, with their lawful instrumentalities; and the provincial and local governments, with their subordinate functionaries, in the exercise of the administrative powers conferred on them.

The legislative bodies are, for the Philippine Archipelago, exclusive of the territory inhabited by Moros or other non-Christian inhabitants, the Philippine Legislature, consisting of two branches, to wit, the Philippine Commission and the Philippine Assembly; for the territory inhabited by Moros or other non-Christian inhabitants, the Philippine Commission.

The judicial power is vested in the Supreme Court, Courts of First Instance, courts of justices of the peace, and in such municipal and other inferior courts as may be created by law.

ARTICLE V

Arms and Great Seal

SECTION 16. Arms and Great Seal of Government of Philippine Islands. — The Arms and Great Seal of the Government of the Philippine Islands are these: Arms — Paleways of thirteen pieces, argent and gules; a chief azure; over all the arms of Manila, per fess gules and azure, in chief the castle of Spain or, doors and windows azure, in base a sea lion, argent langued and armed gules, in dexter paw a sword hilted or. Crest — The American eagle displayed proper. Beneath, a scroll with the words "Philippine Islands" inscribed thereon.

The Great Seal shall be circular in form, with the arms as described in the last preceding section, but without the scroll and the inscription thereon, and surrounding the whole a double marginal circle within which shall appear the words "Government of the Philippine Islands", "United States of America", the two phrases being divided by two small five-pointed stars. For the purpose of placing the Great Seal, the colors of the arms shall not be deemed essential.

[1365-1, 2.]
SECTION 17. Custody and Use of Great Seal. — The Great Seal shall be and remain in the custody of the Executive Secretary, and shall be affixed to or placed upon all commissions signed by the Governor-General, and upon such other official documents and papers of the Government of the Philippine Islands as may by law be provided, or as may be required by custom in the discretion of the Governor-General.

[1365-3.]

ARTICLE VI

Administration of Oaths in General

SECTION 18. Solemn Affirmation in Lieu of Oath. — Solemn affirmation shall in all cases be accepted in lieu of oath if the person of whom an oath is required is conscientiously scrupulous about taking an oath.

SECTIONS 19. Officials Authorized to Administer Oaths. — The following officers have general authority to administer oaths, to wit:

Notaries public; judges of courts; clerks of Courts of First Instance and the clerk of the Supreme Court; the Secretary of the Upper House of the Philippine Legislature; the Secretary of the Philippine Assembly; registers of deeds; justices of the peace and the auxiliary justices of the peace; the governor of a province; the president of a municipality; any other officer in the Philippine service appointed by the Governor-General, Secretary of War, or President of the United States. A person who by authority of law shall act in the capacity of any of the officers mentioned above shall possess the same power.

[82-60; 136-88; 162-1, 2; 190-384; 234-2; 742-1; 809-1 (a); 1407-36; 1699-5; 1792-37; 2041-3; Comp. 2274.]

SECTION 20. Duty to Administer Oaths. — With the exception of notaries public, justices of the peace, and clerks of court, officers authorized to administer oaths are not obliged to administer oaths or execute certificates save in matters of official business; and with the exception of notaries public, the officer performing the service in such matters shall charge no fee unless so provided by law.

[1165-2; 1407-36; 2139-2; Comp. 3388 to 3394.]

ARTICLE VII

Oaths of Office
SECTION 21. Oath of Office for Insular and Provincial Employees. — Save in the case of a laborer or emergency employee, every person elected or appointed to an office or position of trust or profit in the Insular or provincial service, or service of a chartered city, shall, before entering upon the discharge of his duties, take and subscribe an oath of office, in such form as shall be prescribed by the Executive Secretary, wherein the affiant shall declare that he recognizes and accepts the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that he will obey the laws, legal orders, and decrees promulgated by its duly constituted authorities; that he will well and faithfully discharge to the best of his ability the duties of the office or position upon which he is about to enter or of any position to which he may thereafter be appointed; and that the obligation imposed by such oath of office is assumed by him voluntarily, without mental reservation or purpose of evasion.

[82-16; 83-16; 136-7, 43, 84; 183-7; 1396-5; 1397-16.]

SECTION 22. Oath of Office of Municipal Officials. — Every person elected or appointed to a municipal or township office shall, before entering upon the discharge of his duties, take and subscribe an oath of office, in such form as shall be prescribed by the Executive Secretary, wherein the affiant shall declare that he has the requisite qualifications to hold office in the municipality; that he recognizes and accepts the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that he will obey the laws, legal orders, and decrees promulgated by its duly constituted authorities; that he will well and faithfully discharge to the best of his ability the duties of the office upon which he is about to enter or of any position to which he may thereafter be appointed; and that the obligation imposed by such oath of office is assumed by him voluntarily, without mental reservation or purpose of evasion.

[82-16 (a, b).]

SECTION 23. Occasions for Administration of Official Oath. — Notaries public and persons entering upon office by virtue of election shall take the oath upon the occasion of every appointment or induction into office; those entering the service by appointment, except notaries, shall be required to take the oath only upon the occasion of first entering upon the discharge of their duties in the particular branch of the service to which they respectively pertain; but if any such appointee should at any time be entirely separated from the service, he shall be required to take the oath upon entering the service again.

SECTION 24. By Whom Oath of Office may be Administered. — The oath of office may be administered by any officer generally qualified to administer
oaths; but the oath of office of the members and officers of either House of the Legislature may also be administered by persons designated for such purpose by the respective Houses.

[82-16 (b); 2139.]

SECTION 25. Preservation of Oaths. — Oaths administered to officers and employees as aforesaid shall, in the absence of special provision, be filed in the Bureau, Office, or branch of the service to which they respectively pertain and shall be there preserved.

SECTION 26. Swearing of Interpreters and Stenographers. — Interpreters and stenographers employed to interpret, report, or certify sworn testimony in any nonjudicial examination, investigation, or inquiry which may be authorized by law shall, before entering upon the discharge of their duties, be required to take a verbal oath, after the manner of the swearing of ordinary witnesses, well and truly to interpret, report, or certify in the matter then to be submitted to them in their respective capacities.

[1697-1.]

ARTICLE VIII

Legal Holidays

SECTION 27. Legal Holidays. — Thursday and Friday of Holy Week, Thanksgiving Day, Christmas Day, and Sundays are legal religious holidays.

The other legal holidays are: The first of January, the twenty-second of February, the first of May, the thirtieth of May, the fourth of July, the thirteenth of August, and the thirtieth of December.

The day appointed by law for holding the general election is also a holiday in all parts of the Philippine Islands where the inhabitants are entitled to participate in the election of members of the Philippine Legislature.

[1818-1.]

When any regular holiday of fixed date falls on Sunday the next succeeding day shall be observed as a legal holiday.

[345-2; 745-1.]

SECTION 28. Special Holiday Declared by Governor-General. — The Governor-General may, in his discretion, proclaim any other day a special public
holiday for a particular date, and in calling a special election for a delegate to the
Assembly, or for a provincial office he shall limit such holiday, if one is declared,
to the particular district or province where the election is held.

[1671-2; 1818-2.]

SECTION 29. Pretermission of Holiday in Performance of Civil Act. —
When any act is appointed by law or contract to be performed upon a particular
day, which day falls upon a legal holiday, the next succeeding business day shall
be deemed to be the day for the due performance thereof.

[2081-194.]

ARTICLE IX

Weights and Measures

SECTION 30. Standard Weights and Measures in Philippine Islands.
— The weights and measures to be used throughout the Philippine Islands are
those of the metric system, with the following units:

(a) The unit of length is the standard meter, being the one
ten-millionth part of the distance from the equator to the pole.

(b) The unit of area is either the square meter or an area of one
hundred square meters known as the are.

(c) The unit of cubical contents or capacity is either the cubic meter
or the one-thousandth part thereof known as the liter.

(d) The unit of weight is the gram.

The length of the standard meter shall be determined for the Philippine
Islands by the length at the temperature of zero degrees centigrade of the
fundamental standard measure numbered seventy-one, now preserved in the
Bureau of Science and certified to by the International Bureau of Weights and
Measures.

The weight of the standard gram shall be determined for the Philippine
Islands by the weight at Manila of one-millionth of a cubic meter of pure water at
the temperature of four degrees centigrade, or the one-thousandth part of the
standard kilogram certified to by the International Bureau of Weights and
Measures, designated by the symbol "L" and now preserved in the Bureau of
Science.
SECTION 31. Requirement as to Use of Metric System. — The metric system of weights and measures, with its recognized scales, shall be used in all contracts, deeds, and other instruments publicly and officially attested, and in all official documents; and, except as hereinbelow provided, only weights and measures of the metric system shall be officially sealed and licensed.

In the purchase and sale of manufactured lumber the English system of measures may be employed; and in ordering commodities or articles from abroad such weights and measures may be employed as are commonly used in the country to which the order is sent or from which the goods are shipped.

ARTICLE X

Division of Archives, Patents, Copyrights, and Trade-Marks

SECTION 32. Division of Archives, Patents, etc. — In the division of archives, patents, copyrights, and trade-marks shall be kept such public records, papers, and documents as may, in accordance with law or by order of the Governor-General, be deposited therein.

The chief of said division shall be an ex officio notary public.

SECTION 33. Seal of Division. — The division of archives, patents, copyrights, and trade-marks shall have a seal of such design as shall be prescribed by law or order of the Governor-General.

Said seal shall be used on all certified copies of documents and papers issued by the division and on all other papers upon which a seal from said office may be required, whether in notarial capacity or otherwise.

SECTION 34. Information for Official Purposes. — Delivery of Original Documents. — The chief of said division shall furnish or cause to be furnished without charge, for official use, such information from the Insular archives and such papers and certified copies of papers contained therein as may
be requested in writing by the Governor-General, any member of the Upper House of the Philippine Legislature, the head of any Department, Bureau, or Office of the Insular Government, or by any provincial board or municipal council.

No original document or file copy of any documents shall be delivered to the head of any Bureau or Office or to any provincial board or municipal council without the written approval of the Governor-General or proper Department head.

The person or persons to whom such original document or paper or file copy is delivered shall be held responsible for its proper care and custody while in his or their possession.

[644-1 (3), (6).]

SECTION 35. Copies for Private Purposes — Fees. — Said chief shall also furnish, or cause to be furnished, to any private person or persons making written application for the same, one or more copies of any document or paper in the archives in which such person or persons may be personally concerned and to which he or they may be entitled, the same to be accompanied by a certificate of its correctness, if desired, on the payment of the following fees:

For each certificate of correctness, with seal of office, fifty centavos.

For each folio, or fraction thereof, consisting of a sheet approximately two hundred sixteen by three hundred thirty millimeters with proper heading, double space, and approximately three centimeters margin, one peso.

[644-1 (5).]

SECTION 36. Seal and Signature on Certificate of Registry. — Certificates of registry of trade-marks and trade-names shall be issued in the name of the Government of the Philippine Islands, under the seal of the division and shall be signed by the chief of division; and a record thereof, together with printed copies of the specific trade-marks or trade-names, shall be kept by him in books for that purpose.

[803-1.]

SECTION 37. Regulations Concerning Transfer of Trade-Marks and Trade-Names. — Regulations prescribing the forms to be used in the transfer of the right to use trade-marks and trade-names and the manner of the recording of such transfers shall, with the approval of the proper Department head, be prescribed by the chief of Bureau or Office to which said division shall pertain.
SECTION 38. Official Attachment of Division. — Until such time as the division of archives, patents, copyrights, and trademarks shall be merged into the Philippine Library and Museum, said division shall remain under the Executive Bureau.

[See 2572.]

ARTICLE XI

Official Gazette

SECTION 39. Reporter of Supreme Court as Editor of Official Gazette. — In addition to the duties imposed upon the Reporter of the Supreme Court in his capacity as such, it shall also be his duty, under the direction of the Governor-General, to edit the Official Gazette and compile the volumes of the Public Laws.

[1675-1.]

SECTION 40. Contents of Official Gazette. — The Official Gazette shall contain all legislative Acts and all resolutions of a public nature of the Legislature, all executive orders, such decisions or abstracts of decisions of the Supreme Court as may be deemed by said court of sufficient importance to be so published, and such other official documents as are usually published in an official gazette which may be designated for publication by the Governor-General.

The publication of any law, resolution, or other official document in the Official Gazette shall be prima facie evidence of its authenticity.

[664-1; 1675-1.]

At the end of each quarter an index shall be supplied as a part of the Official Gazette. The index published at the end of the last quarter shall be complete for the entire year.

[453-2; 1347-2 (a).]

SECTION 41. English and Spanish Issues of Official Gazette — Printing and Distribution. — The Official Gazette shall be published weekly and separately in both the English and Spanish languages, the two corresponding issues bearing the same date and containing the same matter.
The printing, sale, and distribution of the Gazette shall be effected by the Bureau of Printing.

[Comp. 2190, 2192.]

Each Insular Bureau and each provincial and municipal government shall subscribe for at least one copy of the Official Gazette and pay for the same out of their respective funds. Such copies shall be filed and properly kept with the public records of the Bureau, province, or municipality for reference.

[Comp. 2135 (d).]

CHAPTER 2

Political Grand Divisions and Subdivisions

ARTICLE I

Grand Divisions

SECTION 42. Grand Divisions of Philippine Islands. — The Philippine Islands comprise the thirty-six provinces named in the next succeeding paragraph hereof, the seven provinces of the Department of Mindanao and Sulu, and the territory of the city of Manila.

The provinces, other than the provinces of the Department of Mindanao and Sulu, are these: Albay, Ambos Camarines, Antique, Bataan, Batanes, Batangas, Bohol, Bulacan, Cagayan, Capiz, Cavite, Cebu, Ilocos Norte, Ilocos Sur, Iloilo, Isabela, Laguna, La Union, Leyte, Mindoro, Misamis, Mountain Province, Nueva Ecija, Nueva Vizcaya, Occidental Negros, Oriental Negros, Palawan, Pampanga, Pangasinan, Rizal, Samar, Sorsogon, Surigao, Tarlac, Tayabas, and Zambales.

The provinces of the Department of Mindanao and Sulu are these: Agusan, Bukidnon, Cotabato, Davao, Lanao, Sulu, and Zamboanga.

The city of Manila comprises a separate jurisdiction and is not included within the territory of any province; but, in the absence of special provision, the term "province" may be construed to include the city of Manila for the purpose of giving effect to laws of general application.

Any small island of the Philippine Archipelago not hereinafter specifically assigned to a definite province shall belong to the province to which it is in closest proximity.
ARTICLE II

Situs and Major Subdivisions of Provinces Other than such as are Contained in Department of Mindanao and Sulu

SECTION 43. Situs of Provinces and Major Subdivisions. — The general location of the provinces other than such as are contained in the Department of Mindanao and Sulu, together with the subprovinces, municipalities, and townships respectively contained in them is as follows:

The Province of Albay, lying north of Sorsogon and south and east of Ambos Camarines, consists of territory on the Island of Luzon (with appurtenant small islands), including also the larger islands of San Miguel, Cacaray, Batan, Rapu-Rapu, and the subprovince of Catanduanes, on the island of the same name. The province contains the following municipalities:

Albay (the capital of the province), Bacacay, Barás, Bató, Calolbon, Camalig, Guinobatan, Jovellar, Libog, Libon, Ligao, Malilipot, Malinao, Manito, Oas, Pandan, Polangui, Rapu-Rapu, Tabaco, Tiwi, Viga, and Virac.

The Province of Ambos Camarines, lying north and west of Albay and southeast of Tayabas, consists of territory on Luzon and adjacent islands, and comprises the following municipalities:

Baao, Basud, Bato, Buhi, Bula, Cabusao, Calabanga, Camaligan, Canaman, Capalonga, Caramoan, Daet, Gainza, Goa, Indan, Iriga, Labo, Lagonoy, Libmanan, Lupi, Magarao, Mambualao, Milaor, Minalabac, Nabua, Naga (the capital of the province), Pamplona, Paracale, Pasacao, Pili, Ragay, Sagnay, San Fernando, San Jose, San Vicente, Sipocot, Siruma, Talisay, Tigaon, and Tinambac.

The Province of Antique, lying west of Capiz and Iloilo, consists of territory on the Island of Panay and adjacent islands and comprises the following municipalities:

Barbasa, Bugasong, Culasi, Dao, Laua-an, Pandan, Patnongan, San Jose de Buenavista (the capital of the province), San Remigio, Sibalom, Tibiao, and Valderrama.

The Province of Bataan, lying south of Zambales and southwest of Pampanga, comprises the cape or promontory which separates Manila Bay from the China Sea. It contains the following municipalities:

Abucay, Bagac, Bagumbayan, Balanga (the capital of the province),
Mariveles, Morong, Orani, Orion, Pilar, and Samal.

The Province of Batanes comprises all islands of the Philippine Archipelago situated north of the Balingtang Channel, and contains the following townships:

Basco (the capital of the province), Itbayat, Ivana, Mahatao, Sabtang, and Uyugan.

The Province of Batangas, lying south of Cavite and Laguna, and west of Tayabas, consists of territory on the Island of Luzon and adjacent islands, and comprises the following municipalities:

Alitagtag, Balayan, Batangas (the capital of the province), Bauan, Bolbok, Calaca, Calatagan, Cuenca, Ibaan, Lemery, Lian, Lipa, Lobo, Nasugbu, Rosario, San Jose, Santo Tomas, Taal, Talisay, Tanauan, and Tuy.

The Province of Bohol consists of the Island of Bohol and adjacent islands, and comprises the following municipalities:

Alburquerque, Anda, Antequera, Baclayon, Balilihan, Batuan, Bilar, Calape, Candijay, Carmen, Corella, Cortes, Dauis, Dimiao, Duero, Garcia Hernandez, Guindulman, Inabanga, Jagna, Jetafe, Lila, Loay, Loboc, Loon, Mabini, Maribojoc, Panglao, Sevilla, Sierra Bullones, Tagbilaran (the capital of the province), Talibon, Tubigon, Ubay, and Valencia.

The Province of Bulacan, lying on the northeastern side of Manila Bay, consists of territory in central Luzon, and comprises the following municipalities:

Angat, Baliuag, Bigaa, Bocaue, Bulacan, Calumpit, Guiguinto, Hagonoy, Malolos (the capital of the province), Marilao, Meycauayan, Norzagaray, Obando, Paombon, Polo, Pulilan, Quingua, San Ildefonso, San Miguel, San Rafael, and Santa Maria.

The Province of Cagayan consists of territory in the extreme northeastern part of Luzon, together with the small islands appurtenant thereto and the islands of the Babuyan Group to the north. The province contains the following municipalities:

The Province of Capiz consists of territory in the northern part of the Island of Panay, with adjacent small islands, and also of the subprovince of Romblon, which embraces the Islands of Romblon, Tablas, Sibuyan, Banton, Simara, and Carabao, with adjacent small islands. The province contains the following municipalities:

Badajoz, Banga, Buruanga, Cajidiocan, Calivo, Capiz (the capital of the province), Dao, Dumalag, Dumarao, Ibajay, Iuisan, Jamindan, Lezo, Libacao, Looc, Malinao, Mambusao, Nbas, New Washington, Odiogan, Panay, Panitan, Pilar, Pontevedra, Romblon, San Fernando, Sapien, Sigma, Taft, and Tapas.

The Province of Cavite consists of territory on the Island of Luzon lying on the south side of Manila Bay, including also Corregidor Island. It contains the following municipalities:

Alfonso, Amadeo, Bacoor, Baleen, Carmona, Cavite (the capital of the province), Imus, Indang, Kawit, Magallanes, Malabon, Maragondon, Mendez-Nuñez, Naic, Noveleta, Rosario, Silang, Tanza, and Ternate.

The Province of Cebu consists of the Island of Cebu and neighboring islands, including the Camotes Islands. It comprises the following municipalities:

Alcantara, Alegria, Aloguinsan, Argao, Asturias, Badian, Balamban, Bantayan, Barili, Bogo, Boljo-on, Borbon, Carcar, Carmen, Catmon, Cebu (the capital of the province), Cordova, Daanbantayan, Dalaguete, Danao, Dumanjug, Ginatilan, Liloan, Malabuyoc, Mandaue, Medellin, Minglanilla, Moalboal, Naga, Opon, Oslob, Pilar, Pinamungajan, Poro, Ronda, Samboan, San Fernando, San Francisco, San Remigio, Santa Fe, Sibonga, Tabogon, Talisay, Toledo, Tuburan, and Tudela.

The Province of Ilocos Norte consists of territory in the extreme northwestern part of the Island of Luzon and comprises the following municipalities:

Bacarra, Badoc, Bangui, Banna, Batac, Burgos, Dingras, Laoag (the capital of the province), Paoay, Pasuquin, Piddig, San Nicolas, Sarrat, Solsona, and Vintar.

This province also contains the township of Nueva Era.

The Province of Ilocos Sur, lying south of Ilocos Norte, consists of territory in the Island of Luzon known as Ilocos Sur, including the subprovince of Abra. It comprises the following municipalities:
Bangued, Bantay, Bucay, Cabugao, Candon, Caoayan, Dolores, La Paz, Lapog, Magsingal, Narvacan, Pidigan, Pilar, San Esteban, Santa, Santa Catalina, Santa Cruz, Santa Lucía, Santa María, Santiago, Santo Domingo, San Vicente, Sinaí, Tayum, and Vigan (the capital of the province).

This province also contains the following townships: Banayoyo, Bato, Bauguen, Danglas, Galimuyod, Lagangilang, Lagayan, Langiden, Lidlidda, Luba, Manabo, Nagbukel, Nueva Coveta, Peñarrubia, Sallapadan, San Quintín, Tubo, and Villaviciosa.

The Province of Iloilo consists of territory on the southeastern part of the Island of Panay and includes the Island of Guimaras and other adjacent islands. It comprises the following municipalities:

Arevalo, Balasan, Banate, Barotac Nuevo, Buenavista, Cabatuan, Dingle, Dueñas, Dumangas, Guimbal, Iloilo (the capital of the province), Janiuay, Jaro, Lambunao, Leon, Miagao, Oton, Passi, Pototan, San Joaquín, San Miguel, Santa Barbara, Sara, and Tigbauan.

The Province of Isabela, lying south of Cagayan, consists of territory in northeastern Luzon and comprises the following municipalities:

Angadanan, Cabagan, Cauayan, Echagüe, Gamú, Ilagan (the capital of the province), Naguilian, Palanan, Reina Mercedes, San Pablo, Santa María, Santiago, and Tumauini.

This province also contains the township of San Mariano.

The Province of Laguna, lying on the south of Laguna de Bay, in Luzon, comprises the following municipalities:

Alaminos, Bay, Biñán, Cabuyao, Calamba, Calauan, Cavinti, Famy, Lilio, Longos, Los Baños, Luisiana, Lumban, Mabitac, Magdalena, Majayjay, Nagcarlan, Paete, Pagsanjan, Pangil, Pila, San Pablo, San Pedro, Santa Cruz (the capital of the province), Santa María, Santa Rosa, and Siniloan.

The Province of La Union, lying northeast of Lingayen Gulf, on the Island of Luzon, comprises the following municipalities:

Agoo, Aringay, Bacnotan, Balaoan, Bangar, Bauang, Caba, Luna, Naguilian, Rosario, San Fernando (the capital of the province), San Juan, Santo Tomas, and Tubao.

The Province of Leyte consists of territory on the Island of Leyte and
adjacent islands, and contains the following municipalities:

Abuyog, Alangalang, Babatngon, Barugo, Bato, Baybay, Biliran, Burauen, Cabalian, Caibiran, Carigara, Dagami, Dulag, Higondos, Hindang, Hinundayan, Hinundayan, Inopacan, Jaro, Kawayan, Leyte, Libagon, Liloan, Maasin, Macrohon, Malitbog, Maripipi, Matalom, Merida, Naval, Ormoc, Palo, Palompon, Pastrana, Pintuyan, San Isidro, San Miguel, Sogod, Tacloban (the capital of the province), Tanauan, Tolosa, and Villaba.

*The Province of Mindoro* consists of the Island of Mindoro, the Island of Lubang, the Island of Maestre de Campo, and all other islands adjacent to any of them, not included in the territory of some other province. It contains the following townships:

Abra de Ilog, Bulalacao, Calapan (the capital of the province), Caluya, Concepción, Lubang, Mamburao, Naujan, Paluan, Pinamalayan, Pola, Sablayan, and San Jose.

*The Province of Misamis* consists of territory in the northern part of the Island of Mindanao, including the Island of Camiguin and adjacent small islands. It contains the following municipalities:

Baliangao, Balingasag, Cagayan (the capital of the province), Catarman, Gingoog, Initao, Jimenez, Mambajao, Misamis, Oroquieta, Plaridel, Sagay, Tagoloan, and Talisayan.

*The Mountain Province* consists of territory in the central part of northern Luzon and comprises the subprovinces of Amburayan, Apayao, Benguet, Bontoc, Ifugao, Kalinga, and Lepanto.

The subprovince of Amburayan contains the municipality of Tagudin and the townships of Alilem, Bakun, San Gabriel, Santol, Sigay, Sudipen, Sugpon, and Suyo.

The subprovince of Benguet contains the city of Baguio and the townships of Atok, Bagulin, Bokod, Buguias, Disdis, Itogon, Kabayan, Kapangan, Kibungan, La Trinidad, Pugo, Tuba, and Tublay.

The subprovince of Bontoc contains the townships of Bontoc (the capital of the province), and Sagada.

The subprovince of Lepanto contains the townships of Ampusungan, Angaki, Banaao, Bauko, Besao, Cervantes, Concepcion, Kayan, Mankayan, Sabangan, and San Emilio.
The Province of Nueva Ecija consists of territory in north-central Luzon, and comprises the following municipalities:

Aliaga, Bongabon, Cabanatuan (the capital of the province), Cabiao, Carranglan, Cuyapo, Gapan, Guimba, Jaen, Licab, Lupao, Muñoz, Nampicuan, Pantabangan, Peñaranda, Quezon, Rizal, San Antonio, San Isidro, San Jose, San Leonardo, Santa Rosa, Santo Domingo, Talavera, and Zaragoza.

The Province of Nueva Vizcaya, lying southeast of the Mountain Province and southwest of Isabela, consists of territory in north-central Luzon and comprises the following townships:

Bagabag, Bambang, Bayombong (the capital of the province), Dupax, Imugan, Kayapa, Santa Cruz, and Solano.

The Province of Occidental Negros consists of territory in the northern and western part of the Island of Negros, including adjacent small islands. It comprises the following municipalities:

Bacolod (the capital of the province), Bago, Binalbagan, Cadiz, Cauayan, Escalante, Himamaylan, Hinigaran, Ilog, Isabela, Kabankalan, La Carlota, Manapla, Murcia, Pontevedra, Sagay, San Carlos, Saravia, Silay, Talisay, Valladolid, and Victorias.

The Province of Oriental Negros consists of territory in the southern and eastern part of the Island of Negros, with adjacent small islands, and includes also the subprovince of Siquijor, which consists of the island of the same name. The province contains the following municipalities:

Ayuquitan, Bacong, Bais, Daun, Dumaguete (the capital of the province), Gihulñgan, Jimalalud, Larena, Lazi, Luzuriaga, Manjuyod, Maria, San Juan, Siaton, Sibulan, Siquijor, Tanjay, Tayasan, Tolong, Vallehermoso, and Zamboanguita.

The Province of Palawan consists of the Island of Palawan, the islands of Dumaran and Balabac, the Calamian Islands, the Cuyo Islands, the Cagayanes Islands, and all other islands adjacent to any of them, not included in some other province. It contains the townships of Cagayancillo, Coron, Cuyo, Puerto Princesa (the capital of the province), and Taytay.

The Province of Pampanga, lying to the north of Manila Bay, consists of territory in the Island of Luzon, and contains the following municipalities:

Angeles, Apalit, Arayat, Bacolor, Candaba, Floridablanca, Guagua, Lubao,
Mabalacat, Macabebe, Magalan, Masantol, Mexico, Minalin, Porac, San Fernando (the capital of the province), San Luis, San Simon, Santa Ana, Santa Rita, and Sexmoan.

The Province of Pangasinan, lying to the south of Lingayen Gulf, on the Island of Luzon, comprises the following municipalities:

Agno, Aguilar, Alaminos, Alava, Alcala, Anda, Asingan, Balincaguin, Balungao, Bani, Bautista, Bayambang, Binalonan, Binmaley, Bolinao, Burgos, Calasiao, Dagupan, Dasol, Infanta, Labrador, Lingayen (the capital of the province), Malasiqui, Manaoag, Mangaldan, Mangatarem, Mapandan, Natividad, Pozorrubio, Rosales, Salasa, San Carlos, San Fabian, San Jacinto, San Manuel, San Nicolas, San Quintin, Santa Barbara, Santa Maria, Santo Tomas, Sual, Tayug, Umingan, Urbiztondo, Urdaneta, and Villasis.

This province also contains the township of Artacho.

The Province of Rizal, lying east of Manila Bay and north of Laguna de Bay, consists of territory in central Luzon and comprises the following municipalities:

Antipolo, Binangonan, Cainta, Caloocan, Cardona, Jala-jala, Las Piñas, Makati, Malabon, Mariquina, Montalban, Morong, Navotas, Parañaque, Pasay, Pasig (the capital of the province), Pateros, Pililla, San Felipe Neri, San Juan del Monte, San Mateo, Tagig, Tanay, and Taytay.

The Province of Samar consists of territory on the Island of Samar and adjacent islands, and comprises the following municipalities:

Allen, Almagro, Balangiga, Basye, Bobon, Borongan, Calbayog, Calbiga, Capul, Cataraman, Catbalogan (the capital of the province), Catubig, Dolores, Gandara, Guiuan, Hernani, Laoang, Lavezares, Llorente, Mondragon, Oquendo, Oras, Palapag, Pambujan, Salcedo, San Antonio, San Julian, Santa Margarita, Santa Rita, Santo Niño, Sulat, Taft, Tarangnan, Tinambakan, Villareal, Wright, and Zumarraga.

The Province of Sorsogon consists of territory at the southeastern extremity of Luzon, including appurtenant small islands, and of the subprovince of Masbate, which embraces the islands of Masbate, Ticao, Burias, and all the small adjacent islands. The province contains the following municipalities:

Aroroy, Bacon, Barcelona, Bulan, Bulusan, Casiguran, Castilla, Cataingan, Dimasalang, Donsol, Gubat, Irosin, Juban, Magallanes, Masbate, Matnog, Milagros, Pilar, Prieto Diaz, San Fernando, San Jacinto, San Pascual, Santa
Magdalena, and Sorsogon (the capital of the province).

*The Province of Surigao* consists of territory in the northeastern part of the Island of Mindanao, including the islands of Dinagat, Siargao, and Bucas Grande, with appurtenant small islands. It contains the following municipalities:

Cantilan, Dapa, Dinagat, Gigaquit, Hinatuan, Lianga, Placer, Surigao (the capital of the province), and Tandag.

*The Province of Tarlac* consists of territory in north-central Luzon and contains the following municipalities:

Anao, Bamban, Camiling, Capas, Concepcion, Gerona, La Paz, Moncada, Paniqui, Pura, San Clemente, San Manuel, Santa Ignacia, Tarlac (the capital of the province), and Victoria.

*The Province of Tayabas* consists of territory in the eastern part of the Island of Luzon, to the north and west of the Ambos Camarines Peninsula. It includes the subprovince of Marinduque, which embraces the Island of Marinduque and the small islands immediately adjacent thereto. It also comprises the Island of Polillo, the Island of Jomalig, and other islands forming a part of the same group.

The province contains the following municipalities: Alabat, Atimonan, Baler, Boac, Calauag, Candelaria, Casiguran, Catanauan, Dolores, Gasan, Guinayangan, Gumaca, Infanta, Lopez, Lucban, Lucena (the capital of the province), Macalelon, Mauban, Mogpog, Mulanay, Pagbilao, Pitogo, Polillo, Quezon, Sampaloc, San Narciso, Santa Cruz, Sariaya, Tayabas, Tiaong, Torrijos, and Unisan.

*The Province of Zambales* consists of territory on the China Sea in the west-central portion of Luzon and comprises the following municipalities:

Botolan, Cabangan, Candelaria, Castillejos, Iba (the capital of the province), Masinloc, Palauig, San Antonio, San Felipe, San Marcelino, San Narciso, Santa Cruz, and Subic.

[See records of Ex. Bur.]

**ARTICLE III**

*Department of Mindanao and Sulu and Its Provinces*

**SECTION 44.** Territory Included in Department of Mindanao and Sulu.
— The Department of Mindanao and Sulu consists of the entire Island of Mindanao, excluding only the Provinces of Misamis and Surigao, together with the Sulu Archipelago, and including the islands known as the Jolo Group, the Tawi Tawi Group, and all other islands pertaining to the Philippine Archipelago south of the eighth parallel of north latitude, excepting therefrom the Island of Balabac, and the immediately adjacent islands, but including the Island of Cagayan Sulu with adjacent islands.

[2408-2.]

SECTION 45. **Situs of Provinces of Department of Mindanao and Sulu.**
— The general location of the provinces of the Department of Mindanao and Sulu and the principal subdivisions contained in them is as follows:

*The Province of Agusan* consists of territory in the northern part of the Island of Mindanao, west of Surigao. It contains the municipalities of Butuan, Cabadbaran, and Talacogon.

*The Province of Bukidnon* consists of territory in the northern part of the Island of Mindanao between the Province of Agusan, to the east, and the Provinces of Misamis and Lanao to the west, with Cotabato to the south.

*The Province of Cotabato* lies east and south of the Province of Lanao, south of the Province of Bukidnon and west of the Province of Davao. It contains the municipalities of Cotabato and Parang.

*The Province of Davao* consists of territory in the southeastern corner of the Island of Mindanao, with appurtenant islands, including the Sarangani Islands. Its territory is indented by the waters of the Gulf of Davao.

This province contains the municipalities of Baganga, Caraga, Cateel, Davao, Manay, Mati, and Santa Cruz.

*The Province of Lanao* lies east of the Province of Zamboanga and west of Bukidnon, being washed on the southwest by the waters of Illana Bay. It contains the municipalities of Dansalan, Iligan, and Malabang.

*The Province of Sulu* includes all the islands of the Department of Mindanao and Sulu situated in the Celebes Sea and in the Sulu Sea between the fourth and eighth parallels of north latitude lying southwest of a line running northwest and southeast and passing at a point two miles due east of the northeast extremity of Tatalan Island. It contains the municipality of Joló.

*The Province of Zamboanga* is located upon the western part of the Island
of Mindanao and includes all the territory west of the boundary between Lanao and Zamboanga, with the adjacent islands not included within the Province of Sulu. It contains the municipalities of Dapitan, Dipolog, Isabela, Lubungan, and Zamboanga.

CHAPTER 3

Boundaries Defined

ARTICLE I

Recognition of Existing Boundaries and Seats of Government

SECTION 46. Existing Boundaries Recognized. — Except as hereinafter more precisely defined, the territorial limits and boundaries of the provinces, subprovinces, municipalities, townships, and other political subdivisions, and their respective seats of government are not affected by the passage of this Code and until expressly changed pursuant to law or executive order the same shall remain as heretofore determined by decree, statute, executive order, or other resolution having the force of law, and in the absence of such, by custom recognized by the administrative authorities.

ARTICLE II

Defined Boundaries

SECTION 47. Ambos Camarines and Tayabas Boundary. — The boundary separating the Province of Ambos Camarines from the Province of Tayabas begins at a point on the eastern shore of Basiad Bay and extends to a peak known as Mount Cadig in such manner as to bring the territory of the barrio of Basiad entirely within the municipality of Capalonga, in Ambos Camarines, and to exclude the same from the territory of Calauag, in Tayabas. From Mount Cadig it extends along the crest of a mountain range, a distance of 50 kilometers, more or less, to a peak known as Mount Labo; thence in a southwesterly direction, a distance of 25 kilometers, more or less, to a prominent stone monument at the source or headwaters of the Pasay River, thence along the meandering course of said river in a southerly direction, a distance of 1 1/2 kilometers, more or less, to the Gulf of Ragay.

[1468-1; Camp. 150; Ex. Or. 160 (1909); 574-1.]

SECTION 48. Ilocos Sur and Amburayan Boundary. — The boundary between Ilocos Sur and the subprovince of Amburayan, in the Mountain Province,
is, in part, as follows: Beginning at the Coast and Geodetic Survey station called "Bald Peak", north latitude 16° 59' 44.95", east longitude 120° 28' 44.54", thence S. 87° 8' W. 3,062.6 meters to a wooden cross on the west side of the main road and continuing on the same bearing 518 meters more or less to the seashore. Starting again at the above-mentioned Bald Peak and running thence S. 79° 12' E. toward a high and prominent peak lying in the range of mountains to the east until this line intersects the present north and south boundary between Amburayan and Ilocos Sur.

[1646-1; Comp. 247.]

SECTION 49.  La Union and Amburayan Boundary. — The boundary between La Union and the subprovince of Amburayan in the Mountain Province, is as follows: Beginning at a point called "Initial", from which the Tagudin church bell tower, latitude 16° 56' 8.05", east longitude 120° 26' 24.09", bears N. 39° 55.5' W., and the Bangar church cross, north latitude 16° 53' 43.50", east longitude 120° 25' 20.65", which is a Coast and Geodetic Survey station of the same name; thence S. 16° 29.5' W. 2,899.9 meters to a point called "Cruz", or "A2"; thence S. 22° 24.5' E. 2,680.5 meters to a point called "Bangar", north latitude 16° 52' 19.35", east longitude 120° 27' 20.65", and the Bangar church cross, north latitude 16° 53' 43.50", east longitude 120° 25' 20.65", which is a Coast and Geodetic Survey station of the same name; thence S. 4° 25' W. 1,560.3 meters to a point called "Chow", or "A6"; thence S. 25° 57.5' W. 2,958.2 meters to a point called "San Francisco", or "A7"; thence S. 18° 51.5' W. 1,706.4 meters to a point called "Calat", or "X2"; thence S. 4° 56' W. 2,893 meters to a point called "Buñgcayo", or "A9"; thence S. 8° 51.5' W. 3,268.2 meters to a point called "San Jose", or "AA10"; thence S. 30° 31' W. 4,464.7 meters to a point called "Lacong No. 1", or "All"; thence S. 20° 23' W. 805.7 meters to a point called "Lacong No. 2", or "A12"; thence S. 30° 31' W. 4,464.7 meters to a point called "San Gabriel", or "A14"; thence S. 26° 48.5' W. 1,460.5 meters to a point called "Road", or "X7"; thence S. 10° 7.5' E. 297.8 meters to a wooden cross set on the south side of the main road from San Juan to San Gabriel; thence on the same bearing, S. 10° 7.5' E. 1,409.7 meters to a point called "Final", or "X6", which point was the end of the boundary line and is at the junction of the Cabassitan and Baroro, or Cadaclan, Rivers. From Final the Coast and Geodetic Survey station Saragosa, north latitude 16° 42' 32.27", east longitude 120° 22' 14.66", bears N. 29° 49.5' W. 5,610.4 meters.

[1646-2; Comp. 248.]

SECTION 50.  La Union and Benguet Boundary. — The boundary between La Union and the subprovince of Benguet, in the Mountain Province, is as follows: To reach the point of beginning start at the point called "Final", or "X6",
in the next preceding paragraph, thence up the Cabassitan River, which is in part the boundary line between the subprovince of Amburayan and the Province of La Union, to the point of beginning, thence beginning at the junction of the Cabassitan and Riachuelo Rivers, thence in a curved line to the south around the barrio of Duplas, leaving that barrio in the Province of La Union, till the line joins the Riachuelo River; thence up the Riachuelo River to the lowest place in the mountain ridge; thence crossing this ridge and descending on the southerly slope down the creek Alalapang to its junction with the Naguilian River and crossing the Naguilian River to a prominent point of rock known as "Cruz" to all the people of a large district and which is the location of the boundary line in this section between the towns of San Fernando and Naguilian, the same being an old well-known landmark; thence in the same direction over the hill about one thousand feet to the Creek Paldit and following this Creek Paldit to its source; thence crossing the ridge at the lowest point between the Mounts Liddug and Diccan to the Diccan River; thence down said Diccan River to its junction with the Salnip forming the Ribsuan River; thence down the Ribsuan to the junction of the Ribsuan River and the Bayating River; thence up the said Bayating River about one kilometer passing a monument of stone and cement erected in the time of the Spanish as a boundary mark between the districts of La Union and Benguet, continuing to the mouth of the Creek Lungis; thence up said creek to its source, the barrio of Ancauay being in La Union Province; thence through the lowest place in a direct line to a point called Siam on the opposite ridge, the same being further designated by a marked tree; thence down the River Caboang to its junction with the Galiano River the same being just above the barrio of Galiano, Galiano being in the Province of La Union; thence down the Galiano River in the same general direction to the mountain from which the river reverses its course; thence across this mountain spur to the base of Mount Alipang at the River Alipang, giving all the Barrio of Rizal to the Province of La Union; thence up said Alipang River to the barrio of Pugo; thence following the road known as Calle Real to the barrio of Ambagonan. The barrio of Ambagonan being Christian, an offset is here made and thus described; from the river crossing of the Calle Real continue up the river about one-half mile, thence in a direct line back to the Calle Real at the foot of the hill about one-half mile from the river on the Calle Real, forming an equilateral triangle. Thence, continuing on the line of the Calle Real to a point overlooking the Inabaan Valley, at which point a cross is ordered placed, from this point the boundary is to follow a direct line across the valley to a point between the barrios of Cuenca and Casilagan, very near Cuenca, the barrios of Casilagan, Inabaan, and Garampang being in La Union, and Cuenca, San Luis, Enmistampa, Mauasuas and Dagupan being in Benguet, to a cross on a hill directly west of Dongon; and thence from this point in a direct line to Dongon, Dongon being the boundary point between Benguet, Pangasinan, and La Union.
SECTION 51. **Part of Boundary Between La Union and Mountain Province.** — The boundary between the municipality of Bangar, in the Province of La Union and the municipality of Tagudin, in the Mountain Province, is as follows: Beginning at the point "Initial" in the La Union and Amburayan boundary as above described, thence S. 89° 41' W. 1,883.91 meters to a spike in the concrete base of an old monument, which bears S. 9° 50' W. 2,206.21 meters from Bureau of Lands location monument No. 2 of Tagudin; thence N. 71° 55' W. 1,948.23 meters; thence N. 55° 28' W. 1,185.5 meters to high-tide line of the China Sea.

SECTION 52. **La Union and Pangasinan Boundary.** — The boundary between the Provinces of La Union and Pangasinan from the Lingayen Gulf to the Bued River is as follows:

Beginning at a point in the mouth of the Rabon River S. 4° 58' E. 161.94 meters from barrio location monument No. 2 of Rabon and S. 88° 40' W. 44.27 meters from an old brick monument in the west side of the railroad right of way, thence N. 88° 40' E. 787.01 meters to the site of an old Spanish monument of 1856 at Nagcuralan formerly marked by a wooden cross, replaced in 1913 by a concrete monument, being corner 24 of survey Rs-352; thence S. 88° 08' E. 3,214.77 meters to the site of an old Spanish monument of 1856 at Toblon formerly marked by a wooden cross, replaced in 1913 by a concrete monument, being corner 25 of survey Rs-352; thence N. 88° 03' E. 842.96 meters to the southwest corner of property decreed in G. L. R. O. records 7299, being corner 52 of survey II-2019; thence N. 87° 42' E. 26.50 meters to a concrete monument, being corner 51 of survey II-2019; thence N. 87° 46' E. 214.97 meters to a concrete monument, being corner 50 of survey II-2019; thence N. 87° 52' E. 500.36 meters to a concrete monument, being corner 49 of survey II-2019; thence N. 87° 44' E. 500.21 meters to a concrete monument, being corner 48 of survey II-2019; thence N. 87° 51' E. 500.10 meters to a concrete monument, being corner 47 of survey II-2019; thence N. 87° 48' E. 500.14 meters to a concrete monument, being corner 46 of survey II-2019; thence N. 87° 48' E. 184.49 meters to a concrete monument set over the remains of an old Spanish monument of 1856, site formerly marked by a wooden cross; thence N. 87° 48' E. 315.74 meters to a concrete monument, being corner 45 of survey II-2019; thence N. 88° 30' E. 137.40 meters to a concrete monument, being corner 44 of survey II-2019; thence N. 87° 51' E. 12.00 meters to the center of the Saitan Creek, being corner 43 of survey II-2019 and the southeast corner of property decreed in G. L. R. O. records 7299; thence N. 87° 55' E. 1,753.38 meters to a rock in place near the west bank of the Bued River, from which point barrio
location monument No. 1 of Agat bears S. 58° 39' E. 1,033.41 meters; thence N. 87° 55' E. 400.00 meters to a point in the approximate center of the Bued River, from which point barrio location monument No. 1 of Agat bears S. 41° 10' E. 733.48 meters.

[Ex. Or. 91 (1915).]

SECTION 53. Boundaries of Subprovince of Apayao. — The subprovince of Apayao in the Mountain Province contains the territory embraced in the following boundaries: The eastern boundary shall be a line beginning in the hills immediately to the westward of the municipality of Claveria, in the Province of Cagayan, and extending in a general south-easternly and southerly direction, between the settlements of Christians and of non-Christians, to the point in the hills immediately to the westward of Malalaeug at which the boundary of the subprovince of Kalinga begins; its southern boundary shall be the line fixed for the northern boundary of the subprovince of Kalinga; its western boundary shall be the line fixed as the eastern boundary line of northern Abra and of that portion of Ilocos Norte which at present abuts upon the subprovince of Apayao, extending to a point directly to the west of the point of origin in the hills west of Claveria; its northern boundary shall be a line extending due east from this point to the point immediately to the westward of the municipality of Claveria, at which the boundary begins; the general purpose in fixing this boundary being to include within the subprovince of Apayao all the non-Christian inhabitants of the Province of Cagayan, as formerly constituted, west of the Rio Grande de Cagayan and north of Malalaeug.

[1642-4; 1876; Comp. 157.]

SECTION 54. Benguet and Amburayan-Lepanto Boundaries. — The subprovincial boundary between Benguet, on the south, and Amburayan and Lepanto, on the north, all in the Mountain Province, is as follows: Beginning at the point where the watershed dividing the waters of the Amburayan River and its tributaries on the north from those of several smaller streams on the south flowing in a generally southwesterly direction through the subprovince of Benguet intersects the present eastern boundary of the Province of La Union, and extending in a generally northeasterly direction medially along the crest of the above-described watershed and of the watershed which divides the waters of the Abra River and its tributaries from the waters of the Agno River and its tributaries to the point where the ridge forming the latter watershed leaves the face of the high mountain known as Mount Data, and thence in a straight line along the side of Mount Data to the point where the ridge or watershed between the Agno River and the streams of Nueva Vizcaya joins Mount Data.
SECTION 55. **Boundaries of Subprovince of Kalinga.** — The subprovince of Kalinga, in the Mountain Province, has the following boundaries: Beginning at a point in the hills immediately west of the former municipality of Malaueg in the Province of Cagayan, and extending to the hills immediately west of the municipality of Santa Maria in the Province of Isabela, between the settlements of Christian natives and of non-Christian inhabitants; running thence southerly, between the settlements of Christians and non-Christians, to the Kalinga settlement of Sili; thence westerly to the boundary line of Nueva Vizcaya; thence along the present line of the northeasterly boundary of Nueva Vizcaya to its intersection with the boundary line of the subprovince of Bontoc; thence along the present easterly line of the subprovince of Bontoc to a point about half way between the rancherias Lias and Dakalan; thence westerly to the crest of the mountain range between the Tanudan River and the Rio Chico de Cagayan, including the watersheds of said rivers in the subprovinces of Bontoc and Kalinga, respectively; thence northerly along and following a line dividing said watersheds to the summit of Mount Patukan, near the rancheria of Bangad; thence to a point on the watershed west of Bangad, including that rancheria and the rancheria of Sumadel with all their barrios in the subprovince of Bontoc; thence to a point in the vicinity and south of the rancheria of Balatok; thence and including the rancheria of Balatok and the rancherias of the Saltan River Valley to the easterly boundary of the subprovince of Abra; thence northerly along the easterly line of the present boundary of the subprovince of Abra to the vicinity of Dagara and the settlements of the southern branch of the Abulug River; and thence easterly to the point of beginning.

[Ex. Or. 107 (1908).]

SECTION 56. **Nueva Vizcaya and Ifugao Boundary.** — The boundary between Nueva Vizcaya and the subprovince of Ifugao, in the Mountain Province, is in part as follows: Beginning at the point where the Lamut River intersects with the southern boundary of the subprovince of Ifugao, as it existed prior to first of June, nineteen hundred and nine, thence along said river to its union with the Magat River; thence along the Magat River to its union with the Alimit River.

The remainder of said boundary coincides with the southern limits of the former Comandancia of Kiangan.

[Ex. Or. 46 (1909).]

SECTION 57. **Zamboanga and Lanao Boundary.** — The boundary separating the Province of Zamboanga from the Province of Lanao begins at a
point on the south shore of Panguil Bay 2 miles east of the intersection of the line of the old Spanish trocha with the shore of said bay, thence in a southerly direction parallel with the line of the trocha and 2 miles distant therefrom to Illana Bay, including in the Province of Zamboanga the town of Tucuran.

[787-2.]

SECTION 58. Boundary Between Misamis and Provinces of Department of Mindanao and Sulu.— The boundary separating the Province of Misamis from the provinces of the Department of Mindanao and Sulu is as follows:

A line beginning at a point on the parallel of 8° 39' 30", north latitude, at its intersection with the meridian of 123° 33' 30", east longitude, approximately 2,021.7 meters west of Cabugan Island, running due south to the middle of the channel of Migpangil River, thence along said river to its mouth in Panguil Bay, thence along the south shore of Iligan Bay, thence along the southern and southeastern shore of Iligan Bay in an easterly and northerly direction to a point which is located on the east coast of Iligan Bay, on the west side of the trail to Iligan at Salimbal point, about one kilometer south of the barrio of Lugait, thence S. 76° 36' 53" E. 1,483.4 meters to point 2; S. 56° 01' 54" E. 764.9 meters to point 3; N. 63° 14' 26" E. 3,148.9 meters to point 4; N. 30° 06' 53" E. 2,218.8 meters to point 5; N. 48° 35' 46" E. 3,565.8 meters to point 6; N. 18° 36' 49" E. 405.7 meters to point 7; N. 18° 37' 09" E. 689.1 meters to point 8; N. 23° 23' 42" E. 2,025.8 meters to point 9; N. 24° 31' 16" E. 1,480.9 meters to point 10; N. 63° 14' 02" E. 3,685.4 meters to point 11; N. 18° 18' 55" E. 5,357.6 meters to point 12; N. 22° 50' 47" E. 2,492.7 meters to point 13; N. 7° 01' 58" E. 1,291.3 meters to point 14; N. 18° 59' 38" W. 2,003.9 meters to point 15; N. 45° 33' 52" E. 3,309.2 meters to point 16; S. 58° 41' 59" E. 4,173.6 meters to point 17; S. 49° 23' 17" E. 8,535.6 meters to point 18; S. 30° 53' 02" W. 2,425.9 meters to point 19; S. 0° 13' 38" W. 2,295.9 meters to point 20; S. 82° 28' 01" E. 2,093.1 meters to point 21; S. 84° 20' 21" E. 4,801.4 meters to point 22; S. 79° 16' 56" E. 6,349.4 meters to point 23; S. 86° 00' 06" E. 2,146.9 meters to point 24; S. 89° 12' 54" E. 3,832.1 meters to point 25; N. 89° 09' 55" E. 12,479.2 meters to point 26; N. 83° 31' 30" E. 3,809.6 meters to point 27; N. 4° 52' 15" E. 137.8 meters to point 28; N. 28° 24' 53" W. 6,132.4 meters to point 29; N. 43° 14' 00" W. 2,176.5 meters to point 30; N. 65° 50' 21" E. 5,146.1 meters to point 31; N. 8° 36' 11" W. 7,891.8 meters to point 32; N. 52° 17' 13" W. 2,370.4 meters to point 33; N. 4° 26' 26" W. 1,336.8 meters to point 34; N. 15° 22' 02" W. 3,849.0 meters to point 35; N. 8° 03' 18" W. 4,251.2 meters to point 36; N. 8° 28' 51" W. 5,691.6 meters to point 37; N. 18° 17' 50" E. 4,907.5 meters to point 38; N. 71° 54' 23" W. 1,141.8 meters to point 39; N. 10° 08' 56" W. 423.9 meters to point 40; N. 11° 50' 50" E. 1,365.8 meters to point 41; N. 67° 15' 36" E.
2,052.8 meters to point 42; N. 28° 08' 01" W. 717.2 meters to point 43; N. 1° 19' 23" E. 3,793.5 meters to point 44; N. 2° 52' 33" E. 9,877.8 meters to point 45; N. 47° 58' 12" W. 1,583.1 meters to point 46; N. 0° 09' 45" E. 1,621.2 meters to point 47; N. 52° 30' 40" E. 3,647.5 meters to point 48; S. 87° 28' 45" E. 3,626.4 meters to point 49; S. 73° 42' 47" E. 9,902.7 meters to point 50; S. 57° 49' 42" E. 6,673.6 meters to point 51; S. 27° 13' 39" E. 4,473.2 meters to point 52; S. 42° 06' 42" E. 6,956.4 meters to point 53; S. 50° 41' 37" E. 2,477.5 meters to point 54; S. 69° 56' 00" E. 5,743.6 meters to point 55; N. 65° 02' 04" E. 8,051.0 meters to point 56; N. 49° 08' 15" E. 5,133.5 meters to point 57; N. 2° 02' 01" W. 13,972.2 meters to point 58; N. 7° 11' 44" W. 1,056.2 meters to point 59; N. 39° 24' 48" E. 1,724.3 meters to point 60; N. 15° 00' 33" W. 10,537.3 meters to point 61, blazed tree located 10 meters from the edge of the northernmost point of rocks on Diauata Point. Bearings from true meridian.

[128-1; 787-1; 1693-1; Ex. Or. 31 (1912).]

SECTION 59.  Boundary Between Bukidnon and Provinces of Lanao, Cotabato, and Davao. — The boundary separating the Province of Bukidnon from the Provinces of Lanao, Cotabato, and Davao is as follows: Beginning at point 3 of the boundary line described in the next preceding section hereof, thence due east to the crest of the watershed dividing the waters which flow into Iligan Bay from those flowing into Macajalar Bay, thence in a southerly direction along the crest of the said watershed to the eighth parallel of north latitude, thence along the eighth parallel of north latitude to a point due north of the highest peak of Mount Kalatungan, thence in a southerly direction to the headwaters of the main branch of the Mulita River, thence down the middle of the Mulita River to the mouth of the Bakto River, thence up the Bakto River in an easterly direction to its source, thence to the southernmost point of Lake Lambyben, thence along the southern shore of said lake to its outlet, the Lambyben River, thence down the Lambyben River to the Pulangi River, thence down the Pulangi River to the mouth of the Tacurin River, thence up the Tacurin River to its source, thence east to the crest of the eastern watershed of the Pulangi River, thence along the crest of this watershed to the eighth parallel of north latitude.

[Ex. Or. 31 (1912).]

SECTION 60.  Eastern Boundary of Province of Lanao. — The eastern boundary of the Province of Lanao begins at a point which is located on the east coast of Iligan Bay, on the west side of the trail to Iligan at Salimbal Point, about one kilometer south of the barrio of Lugait, thence S. 76° 36' 53" E. for a distance of 1,483.4 meters, thence S. 56° 01' 54" E. for a distance of 764.9 meters, thence due east to the crest of the watershed dividing the waters which flow into Iligan

[Ex. Or. 31 (1912).]
Bay from those flowing into Macajalar Bay, thence in a southerly direction along the crest of the said watershed to the eighth parallel of north latitude. Departing at this point from the western boundary of Bukidnon the said Lanao boundary runs thence south along the crest of the watershed dividing the waters flowing into Lake Lanao from those which flow into Macajalar Bay and into the Mindanao River, thence south and west along the crest of said last mentioned watershed to the summit of Mount Bita, the highest peak south of Butig, thence south and west to Tugapangan Point.

[Ex. Or. 31 (1912).]

SECTION 61.  *Agusan and Bukidnon Boundary.* — The boundary between the Provinces of Agusan and Bukidnon is formed by a line beginning at point 57 of the survey of the boundary line between the Province of Misamis and the provinces of the Department of Mindanao and Sulu, which point is a peak about 800 meters in height called Mount Piglagajan and is situated about 5 1/2 kilometers east of the barrio of Odiongon, thence due east to the crest of the watershed dividing the waters which flow into Butuan Bay, and into the Agusan River from the waters which flow into Gingoog Bay and into the Mindanao River, thence in a southerly direction along the crest of said watershed to its point of intersection with the eighth parallel of north latitude. Said line shall be so run as to bring the municipalities and settlements of the Agusan River Valley into the Province of Agusan.

[1693-1.]

SECTION 62.  *Agusan and Surigao Boundary.* — The boundary between the Provinces of Agusan and Surigao begins at the point where the eighth parallel of north latitude intersects with the crest of the watershed between the Agusan River Valley and the Pacific Ocean, and runs thence in a northerly direction along the line of the crest of this watershed to the northern extremity of Mindanao, the general purpose being to include within the territory of Agusan all settlements west of the crest of the watershed in the peninsula of Surigao.

[1693-1.]

SECTION 63.  *Cotabato and Davao Boundary.* — The eastern boundary of the Province of Cotabato, separating said province from the Province of Davao, is as follows: Beginning at a point where the boundary separating the Province of Bukidnon from the Province of Cotabato leaves the eastern watershed of the Pulangui River, thence in a southerly direction along the crest of the said divide, which is sometimes known as the Apo range of mountains, to the southernmost peak of Mount Apo, thence along the watershed that divides the waters that flow
into Davao Bay from those that flow into the Mindanao River and Sarangani Bay to Tinaca Point.

[787-2 (d).]

TITLE II

Executive Power

CHAPTER 4

Chief Executive

ARTICLE I

Governor-General and Vice-Governor

SECTION 75. Appointment and Duties of Governor-General. — The Governor-General and Vice-Governor are appointed by the President of the United States, by and with the advice and consent of the Senate.

[Preamble, Act of Cong. July 1, 1902.]

The Governor-General, as Chief Executive of the Islands, is charged with the executive control of the Philippine Government, to be exercised in person or through the Executive Secretary, or other proper agency, subject to the approval and control of the Secretary of War.

[Act of Cong., July 1, 1902; Order of War Dept., June 21, 1901.]

SECTION 76. Succession of Vice-Governor to Position of Acting Governor-General. — When the Governor-General is absent from the Philippine Islands or is for any reason unable to discharge his duties, as well as in case of a vacancy in the office, the Vice-Governor shall serve as Acting Governor-General unless otherwise disposed by the Secretary of War.

SECTION 77. Secretary to Governor-General. — There shall be an officer to be known as the secretary to the Governor-General, who shall be charged with the performance of such secretarial and administrative duties relating to the office of Governor-General, or the Executive Bureau, as shall be required of him by law or direction of the Governor-General.

[2431-1 (Executive).]

SECTION 78. Aide-de-camp to Governor-General. — The
Governor-General may designate as his own aide-de-camp an officer of the United States Army, Navy, Marine Corps, or of the Philippine Constabulary, who, during the time of his service as such, shall receive in addition to his regular compensation a per diem of not to exceed ten pesos.

[2372.]

SECTION 79. Executive Orders and Executive Proclamations. — Administrative acts and commands of the Governor-General touching the organization or mode of operation of the Government or rearranging or readjusting any of the districts, divisions, parts, or ports of the Philippine Islands and all acts and commands governing the general performance of duties by public employees or disposing of issues of general concern shall be made effective in executive orders.

Executive orders fixing the dates when specific laws, resolutions, or orders are to have or cease of effect and any information concerning matters of public moment determined by law, resolution, or executive order, may be promulgated in an executive proclamation, with all the force of an executive order.

ARTICLE II

Particular Powers and Duties of Governor-General

SECTION 80. Particular Powers and Duties of Governor-General. — In addition to his general supervisory authority, the Governor-General shall have such specific powers and duties as are expressly conferred or imposed on him by law and also, in particular, the powers and duties set forth in this chapter.

Among such special powers and duties shall be:

(a) To nominate and appoint officials to permanent positions in the service of the Government of the Philippine Islands, with the advice and consent of the Upper House of the Philippine Legislature, and not otherwise.

[Order of War Dept., June 21, 1901.]

(b) To remove officials from office conformably to law and to declare vacant the offices held by such removed officials. For disloyalty to the United States, the Governor-General may at any time remove a person from any position of trust or authority under the Government of the Philippine Islands.
[McKinley's Instructions and 1698-11.]

(c) To order, when in his opinion the good of the public service so requires, an investigation of any action or the conduct of any person in the Government service, and in connection therewith to designate the official, committee, or person by whom such investigation shall be conducted.

[1697-1.]

(d) To reserve from settlement or public sale and for specific public uses any of the public domain of the Philippine Islands the use of which is not otherwise directed by law, the same thereafter remaining subject to the specific public uses indicated in the executive order by which such reservation is made, until otherwise provided by law or executive order.

[648-1; 926-71.]

(e) To reserve from sale or other disposition, and for specific public uses or service, any land belonging to the private domain of the Government of the Philippine Islands, the use of which is not otherwise directed by law; and thereafter such land shall not be subject to sale or other disposition and shall be used for the specific purposes directed by such executive order until otherwise provided by law.

[2635-1.]

(f) To reserve in like manner and with the same effect any of the friar lands, when authorized by resolution of the Upper House of the Philippine Legislature.

[1120-21; Comp. 958.]

(g) To make request upon the military authorities of the United States for the detail of officers of the United States Army or of the Philippine Scouts, as well as of the forces commanded by them, for the purpose of suppressing violence, maintaining order, and enforcing the laws of the Philippine Islands.

(1797-1; Comp. 3938.]

(h) To determine when it is necessary or advantageous to exercise the
right of eminent domain in behalf of the Government of the Philippine Islands; and to direct the Attorney-General, where such act is deemed advisable, to cause the condemnation proceedings to be begun in the court having proper jurisdiction.

[2249-1.]

(i) To grant to convicted persons reprieves or pardons, either plenary or partial, conditional, or unconditional; to suspend sentences without pardon, remit fines, and order the discharge of any convicted person upon parole, subject to such conditions as he may impose; and to authorize the arrest and re-incarceration of any such person who, in his judgment, shall fail to comply with the condition, or conditions, of his pardon, parole, or suspension of sentence.

[1561-1, 2.]

(j) To offer, or to authorize a provincial governor or the Chief of Constabulary to offer, a reward not exceeding twenty-five hundred pesos, for information leading to the capture and conviction of a member of a band of brigands, or of the perpetrator of any murder or robbery or any other crime, or for information leading to the capture of an escaped convict. Such reward, together with the proper expense of advertising the same, shall be payable pursuant to appropriation from the Insular Treasury; but the provincial board of any province in which a reward is so offered may order payment to be made from the provincial funds, subject to reimbursement from the Insular Treasury.

SECTION 81. Particular Officers Appointable by Governor-General. — Except as otherwise specially provided, the Governor-General shall appoint all chiefs and assistant chiefs, in each Bureau, including the Philippine Health Service, the Philippine General Hospital, and the Philippine Constabulary.

The following officers shall also be appointed by the Governor-General:

Judges and auxiliary judges of first instance, the assistant attorneys of the Bureau of Justice, the chief and assistant chief of the General Land Registration Office, provincial treasurers, provincial fiscals, registers of deeds, justices of the peace, auxiliary justices of the peace, special agents in the Executive Bureau, district health officers of the Philippine Health Service, the chief of the biological laboratory in the Bureau of Science, the superintendents of the postal and telegraph divisions of the Bureau of Posts, and the delegate of the Secretary of the Interior
for the non-Christian people.

SECTION 82. General Authority of Governor-General to Fix Boundaries and Make New Subdivisions. — The Governor-General may by executive order define the boundary, or boundaries, of any province, subprovince, municipality, township, or other political subdivision, and increase or diminish the territory comprised therein, may divide any province into one or more subprovinces, separate any political division other than a province, into such portions as may be required, merge any of such subdivisions or portions with another, name any new subdivision so created, and may change the seat of Government within any subdivision to such place therein as the public welfare may require. When any action by the Governor-General in accordance herewith makes necessary a change of the territory under the jurisdiction of any administrative officer or any judicial officer, the Governor-General, with the recommendation and advice of the head of the Department having executive control of such officer, shall redistrict the territory of the several officers affected and assign such officers to the new districts so formed.

[1748-2; Comp. 343.]

Upon the changing of the limits of political divisions in pursuance of the foregoing authority, an equitable distribution of the funds and obligations of the divisions thereby affected shall be made in such manner as may be recommended by the Insular Auditor and approved by the Governor-General.

[1748-1.]

SECTION 83. Deportation of Subject of Foreign Power. — A subject of a foreign power residing in the Philippine Islands shall not be deported, expelled, or excluded from said Islands or repatriated to his own country by the Governor-General except upon prior investigation, conducted by said Executive or his authorized agent, of the ground upon which such action is contemplated. In such case the person concerned shall be informed of the charge or charges against him and he shall be allowed not less than three days for the preparation of his defense. He shall also have the right to be heard by himself or counsel, to produce witnesses in his own behalf, and to cross-examine the opposing witnesses.

[2113-1.]

SECTION 84. Examination of Books and Accounts of Auditor and Treasurer. — The Governor-General shall cause to be made, as often as by him deemed advisable, an examination of the books and accounts of the Auditor and Treasurer, and a comparison of the results shown by the same, and also an
examination and count of moneys in the hands of the Treasurer, and shall submit his report thereon to the Secretary of War.

[1792-70.]

SECTION 85.  *Power of Investigating Officer to Take Testimony.* — Any officer, committee, or person designated by the Governor-General to conduct any investigation which may be lawfully prosecuted upon his order may, in the execution of such duty, summon witnesses, administer oaths, and take testimony relevant to the investigation in question.

[1697-1.]

SECTION 86.  *Authority of Army Officer or Officer of Philippine Scouts Detailed at Request of Governor-General.* — When detailed by the military authorities of the United States, upon the request of the Governor-General, to guard civil prisoners, to aid the Director of Health of the Philippine Islands in the enforcement of sanitary regulations, municipal health ordinances, and health laws, or to aid other civil authorities in the maintenance of law and order and the enforcement of their authority, officers of the United States Army and officers of the Philippine Scouts in command of troops are vested, while in the performance of such duties, with the powers of peace officers; and, when detailed at the request of the Governor-General, such officers, and soldiers and enlisted men under their command when acting under the orders of such officers, are authorized to apprehend escaping prisoners, to make arrests for the violation of any sanitary regulation, health ordinance, or health law, to make arrests for disturbance of the public peace, and, when requested to do so by the Governor-General, to make arrests for the violation of any law and to bring the person or persons so arrested before the proper courts for trial.

[1797-1.]

SECTION 87.  *Concentration of Inhabitants from Outlying Barrios.* — In provinces which are infested to such an extent with ladrones or outlaws that the lives and property of residents in the outlying barrios are rendered wholly insecure by continued predatory raids and such outlying barrios thus furnish to the ladrones or outlaws their sources of food supply, and it is not possible with the available police forces constantly to provide protection to such barrios, it shall be within the power of the Governor-General, upon resolution of the Upper House of the Philippine Legislature to authorize the provincial governor to order that the residents of such outlying barrios be temporarily brought within stated proximity to the poblacion or larger barrios of the municipality, there to remain until the necessity for such order ceases to exist, and during such temporary residence it
shall be the duty of the provincial board, out of provincial funds, to furnish such sustenance and shelter as may be needed to prevent suffering among the residents of the barrios thus withdrawn.

[781-6.]

CHAPTER 5

Philippine Commission

SECTION 90. Administrative Powers of the Philippine Commission. — The Philippine Commission consists of the president of the Commission and eight Commissioners. In its administrative capacity the Commission advises the Governor-General in the matter of appointments and other matters laid before it, and passes on nominations submitted by him.

It is also charged with the performance of such other executive and administrative duties as are imposed on it by law.

[McKinley's Instructions and Order of War Dept., June 21, 1901.]

SECTION 91. Secretary of Commission. — A secretary to the Commission shall be appointed and his duties fixed by resolution of the Commission.

[1828-1.]

SECTION 92. Division of Legislative Records. — The division of legislative records shall be under the supervision of the Philippine Commission. It shall have the custody and keeping of the records of the Philippine Legislature and of the Philippine Commission acting in its separate legislative capacity. Said division shall keep an appropriate seal of such design as may be prescribed by legislative resolution.

The secretary of the Commission shall be ex officio chief of the division of legislative records, performing his duties in this capacity without additional compensation.

[1679-1; 1828-1; Ct. R. 1, First Legis.]

SECTION 93. Private Secretary to Commissioner. — There may be employed one private secretary to each member of the Commission, and when a Commissioner is also head of a Department his secretary shall act as such to him in both capacities.
SECTION 94. Disbursement of Funds. — Funds appropriated for the Philippine Commission shall be disbursed by the disbursing officer of the Executive Bureau.

[2431-1 (Phil. Com.).]

CHAPTER 6

Executive Departments

SECTION 95. Executive Departments. — There shall be four executive departments, to wit, the Department of the Interior, the Department of Commerce and Police, the Department of Finance and Justice, and the Department of Public Instruction, which shall severally be under the executive control of the respective Secretaries of Departments, exercising their functions subject to the general supervision of the Governor-General.

[222-1, 5; 1407-29, 32, 34.]

When the Secretary of any Department is unable from absence or disability to discharge his duties, or when the position is vacant, the Governor-General shall perform or designate another to perform temporarily the functions of such office.

[639-1.]

SECTION 96. Bureaus and Offices Pertaining to Department of Interior. — The Department of the Interior shall have executive control and supervision over the Philippine Health Service, the Philippine General Hospital, the Bureau of Quarantine Service, the Bureau of Science, the Weather Bureau, the Bureau of Lands, and the Bureau of Forestry. It shall also be charged with the supervision of fisheries and shall have general supervision over the non-Christian inhabitants except in the Department of Mindanao and Sulu.

[1972-1; 2309.]

The administrative supervision vested in the Secretary of the Interior over the non-Christian inhabitants shall be exercised through an officer to be known as the delegate of the Secretary of the Interior for the non-Christian people. The duties of the said delegate shall be such as are assigned to him by the Secretary of the Interior with reference to such people and especially with reference to their relations with the Christian people of the Philippine Islands.
SECTION 97. **Bureaus and Offices Pertaining to Department of Commerce and Police.** — The Department of Commerce and Police shall have executive control and supervision over the Philippine Constabulary, the Bureau of Public Works, the Bureau of Coast and Geodetic Survey, the Bureau of Posts, and the Bureau of Labor. It shall have general supervision of all corporations, except as otherwise provided.

SECTION 98. **Bureaus and Offices Pertaining to Department of Finance and Justice.** — The Department of Finance and Justice shall have executive control and supervision over the Bureau of Justice, the Bureau of Customs, the Bureau of Internal Revenue, and the Bureau of the Treasury. It shall have general supervision of banks, banking, coinage, and currency.

SECTION 99. **Bureaus and Offices Pertaining to Department of Public Instruction.** — The Department of Public Instruction shall have executive control and supervision over the Bureau of Education, the Bureau of Agriculture, the Bureau of Supply, the Bureau of Prisons, and the Bureau of Printing.

SECTION 100. **Governor-General as Department Head.** — For administrative purposes the Governor-General shall be considered the department head of the Executive Bureau, the Bureau of Audits, and the Bureau of Civil Service, as well as of all other unattached offices and administrative branches of the Philippine Government.

SECTION 101. **Clerks and Messengers Pertaining to Departments.** — The necessary clerks and messengers for the offices of the several Secretaries of Departments shall be supplied by the Executive Bureau.

SECTION 102. **Assignment of Offices.** — The various Departments, Bureaus, Offices, and branches of the Insular service shall, for the purpose of conducting their work, have such quarters and offices as may be respectively assigned them by the Director of Public Works, with the approval of the Governor-General, or as may otherwise be by law especially determined.
SECTION 103. Employees Subject to Supervision of Speaker of Assembly. — The Speaker of the Assembly shall be considered the department head of the permanent force of employees of the Assembly and employees of committees of the Assembly acting during recesses.

SECTION 104. Department Head for Supreme Court. — The function of department head for the Supreme Court and its subordinates shall be exercised by its Chief Justice, or, in case of his death, absence, or disability, by the Associate Justice on duty who holds the senior commission.

SECTION 105. Reports of Governor-General and Secretaries of Departments. — The several Secretaries of Departments shall submit annual reports to the Governor-General not later than the end of February of each year for the preceding fiscal year, unless the Governor-General shall otherwise direct; and within the same period the Executive Secretary shall prepare an annual report in representation of the Governor-General. Such reports shall be printed in English and Spanish and shall be distributed in such manner as the Governor-General shall prescribe.

TITLE III

Legislative Power

CHAPTER 7

Philippine Legislature

ARTICLE I

Constitution and Powers of Legislature

SECTION 110. Philippine Legislature. — The Philippine Legislature consists of two Houses, which are separate coordinate bodies, to wit, the Philippine Commission and the Philippine Assembly. The legislative power of the Philippine Legislature extends to all parts of the Philippine Archipelago, except the Department of Mindanao and Sulu and such other portions of the Islands as are
inhabited by non-Christians.

[Act of Cong., July 1, 1902.]

The Legislature has the authority, each House voting separately, to elect two Resident Commissioners to the United States.

[Act of Cong., July 1, 1902; J. R. 2, First Legis.]

SECTION 111. Privelege of Members from Arrest. — Members of the Philippine Legislature, in all cases except treason, open disturbance of public order, or other offense punishable by death or imprisonment for not less than six years, shall be privileged from arrest during their attendance at the session of the Legislature, and in going to and in returning from the same; and for any speech or debate in either House they shall not be questioned in any other place.

[1582-5.]

SECTION 112. Convening of Legislature and Duration of Sessions. — The Legislature shall convene in regular session on the sixteenth day of October of every year, or if the sixteenth be a holiday, then on the first subsequent secular day, and may continue in session not exceeding ninety days (Sundays and holidays not included).

The Legislature may be called in special session at any time by the Governor-General for general legislation, or for action on such specific subjects as he may designate. No special session shall continue longer than thirty days, exclusive of Sundays.

[1929-1; Act of Cong., July 1, 1902, sec. 7; Act of Cong., Feb. 15, 1911.]

SECTION 113. Mode of Designating Successive Legislatures. — The legislative body which is in existence for the period during which each successive set of Assemblymen hold office shall be known as a Philippine Legislature, and the successive Legislatures shall be identified by their respective serial numbers. The Legislature which convened on the sixteenth of October, nineteen hundred and seven, and continued in existence until the first of January, nineteen hundred and ten, constitutes the First Philippine Legislature. The Legislature which followed and continued in existence until the sixteenth of October, nineteen hundred and twelve, constitutes the Second Philippine Legislature. Other Legislatures embrace the respective quadrennial periods beginning on the sixteenth of October following the general election.

[Ct. R. 3, First Legis.]
SECTION 114.  Mode of Designating Different Sessions. — The session of the First Philippine Legislature which convened on the sixteenth of October, nineteen hundred and seven, is denominated "inaugural session", and the succeeding session of the same Legislature which convened on the third of February, nineteen hundred and eight, is denominated "first session". The different regular sessions of other Legislatures are numbered according to their sequence as first, second, or third, as the case may be.

A special session is denominated "special session"; or if there is more than one during the same legislature, those subsequent to the first are denominated, according to their sequence, "second special session", "third special session", and so on.

[Ct. R. 3, First Legis.]

SECTION 115.  Adjournment of One House Limited to Three Days. — When the Legislature is convened in lawful session, neither House shall adjourn, without the consent of the other, for more than three days, exclusive of Sundays and holidays; and in case of disagreement between them with respect to the period of adjournment, the Governor-General may adjourn them to such time as he shall deem proper.

[Ct. R. 2, First Legis.]

SECTION 116.  Assistance of Government Officers and Other Experts. — Either House of the Philippine Legislature may of itself, or through its President or Speaker, require the assistance of any officer of the Government for purposes of inquiry, investigation, or for any other purpose which the said President or Speaker may consider related to the duties intrusted to the body over which he presides.

Either House, or the President thereof, may designate temporarily or otherwise, and at such expense as may be agreed upon, any person or persons not in the Government service, whose expert knowledge may be considered necessary or useful. Expenses incurred under the provisions of this section shall be paid out of any funds available for the payment of the expenses of the Commission or of the Assembly, as the case may be.

[2292-1.]

SECTION 117.  Power of Chairmen of Appropriation Committees to Require Information from Government Officers. — The chairman of the Committee on Appropriations of either House of the Philippine Legislature may require the attendance of chiefs and assistant chiefs of Bureaus and Offices and
any other officers or employees, and the submission by them of such documents and information as may be necessary for the guidance of such committee in the performance of its duties.

[J. R. 4, Third Legis.]

SECTION 118. Contempt of Legislative Body or Committee. — Any person who, being summoned to attend as a witness before the Philippine Legislature, or either House thereof, or the Philippine Commission, or before any committee of either of said bodies lawfully clothed with authority to take testimony, fails or refuses, without legal excuse, to attend pursuant to such summons, and any person who, being present before any such body or committee, willfully refuses to be sworn or to answer any legal inquiry or to produce, upon reasonable notice, any material and proper books, papers, documents, records, or other evidence in his possession or under his control, required by any such body, shall be subject to discipline in the manner provided in section three hundred and twenty-one hereof.

SECTION 119. Disability of Member of Legislature to Hold Other Office. — No member of the Philippine Legislature shall, during the Legislature to which he was elected, be appointed to any civil office under the authority of the Government of the Philippine Islands, which shall have been created or the emoluments whereof shall have been increased during such time by either the Philippine Legislature or the Philippine Commission, unless said office shall be temporary or shall be held outside of the Philippine Islands, or shall be occupied without salary or emoluments; but this section shall not apply to appointments to the position of Secretary of a Department.

[1830-1.]

ARTICLE II

Election of Resident Commissioners

SECTION 120. Election of Resident Commissioners to United States. — Two Resident Commissioners to the United States shall be chosen by the Philippine Legislature, by separate vote of each House, at the regular annual session which follows next after the quadrennial general election. Such Commissioners shall hold office for four years beginning on the fourth of March next after election.

[Act of Cong., Feb. 15, 1911.]

SECTION 121. Duties of Secretary of Resident Commissioner. — Each
of the Resident Commissioners may appoint a private secretary, who shall not be
deemed to be in the Philippine civil service, and who, in addition to his duties as
such secretary may be required to act as interpreter and translator, when necessary.

[1880-1.]

SECTION 122. _Method of Choosing Resident Commissioners._ — For the
purpose of determining the two persons to be voted for by the Legislature as
Resident Commissioners to the United States, each House, assembled as a
committee of the whole, shall designate by a majority vote one resident of the
Philippine Islands to be voted for as such Commissioner; and each House shall
communicate to the other the result of its action. When both Houses thus name the
same person such individual shall be one of the two nominees to be voted for as
Commissioners, and the second person to be so voted for shall be nominated in the
same manner. In case of a disagreement between the two Houses as regards any
nominee a new nomination shall be made until both Houses agree upon the same
individual. When the two persons to be voted for have been thus nominated there
shall be a concurrent election of such two individuals by both Houses acting at the
same time but by separate votes. If both persons previously nominated should not
be elected the election shall be void, and a new election shall be made of two
persons nominated by both Houses.

[Act of Cong., Feb. 15, 1911; J. R. 2, First Legis.]

CHAPTER 8

_Philippine Commission_

SECTION 125. _Legislative Faculty of Philippine Commission._ — The
Philippine Commission constitutes the upper house of the Philippine Legislature
and in this capacity it participates with the Philippine Assembly in the exercise of
such power as is within the competency of the Legislature.

In its separate capacity the Philippine Commission has exclusive legislative
authority in the Department of Mindanao and Sulu and other portions of the
Philippine Islands inhabited by non-Christians.

[Act of Cong., July 1, 1902.]

CHAPTER 9

_Philippine Assembly_

ARTICLE I
Constitution and Organization of Philippine Assembly

SECTION 135. Philippine Assembly as Popular Branch of Legislature. — The Philippine Assembly constitutes the popular branch of the Philippine Legislature, and in this capacity it participates with the Philippine Commission in the exercise of such power as is within the competency of the Legislature.

[See Act of Cong., July 1, 1902.]

SECTION 136. Apportionment of Membership of Philippine Assembly. — The Philippine Assembly consists of eighty-one members, or delegates, elected by the people and apportioned as follows:

Albay, three; Ambos Camarines, three; Antique, one; Bataan, one; Batanes, one; Batangas, three; Bohol, three; Bulacan, two; Cagayan, two; Capiz, three; Cavite, one; Cebu, seven; Ilocos Norte, two; Ilocos Sur, three; Iloilo, five; Isabela, one; Laguna, two; La Union, two; Leyte, four; Manila, two; Mindoro, one; Misamis, two; Nueva Ecija, one; Occidental Negros, three; Oriental Negros, two; Palawan, one; Pampanga, two; Pangasinan, five; Rizal, two; Samar, three; Sorsogon, two; Surigao, one; Tarlac, two; Tayabas, two; and Zambales, one.

[1582-5; 1952-1.]  

SECTION 137. Apportionment of Delegates for Additional Province. — When an additional province is given representation in the Assembly, the delegate or delegates apportioned to it shall be in addition to the number eighty-one and shall be in the ratio of one for every ninety thousand of population and one for an additional major fraction thereof. If at any time any change is made in the boundaries of the provinces or any new province is created, a readjustment of the apportionment of delegates of all provinces affected shall be made, on the basis of the original adjustment herein provided for. But at no time shall the total number of delegates exceed one hundred.

If any new province should be found to be entitled to more than one delegate it shall be divided into as many districts as it is entitled to delegates. Said districts shall be composed of contiguous and compact territory as near as may be and contain as nearly as practicable an equal number of inhabitants.

[1582-5 (2).]  

SECTION 138. Qualifications for Delegate to Assembly. — No person shall be eligible to election as a delegate to the Assembly unless he is a qualified elector of the election district in which he may be chosen, is loyal to the United
States, and at least twenty-five years of age.

[Act of Cong., July 1, 1902, McKinley's Instructions.]

SECTION 139. Term of Office of Delegate. — The official term of persons elected as delegates to the Philippine Assembly at the quadrennial general election shall begin on the sixteenth of October following and shall end on the fifteenth of the same month four years thereafter.

[Act of Cong., Feb. 15, 1911.]

SECTION 140. Special Election for Delegate. — Upon the failure to elect any delegate at any election at which the office is authorized to be filled, or upon the death or disqualification of a person elected a delegate before the beginning of his official term, or whenever a vacancy shall occur in the office of Delegate to the Philippine Assembly, the Governor-General shall make a proclamation of a special election to fill such office for the unexpired term, specifying the district in which the election is to be held, and the date thereof, which shall not be less than forty nor more than ninety days, reckoned from the date of the proclamation.

[2045-4.]

A special election shall not be held to fill a vacancy in the office of delegate to the Assembly, unless such vacancy shall occur on or before the first day of February of the last year of the term of office or unless occurring thereafter and a special session of the Assembly be called to meet before the time for the convening of the next Legislature.

[1582-4 (5) as amended by 1810.]

SECTION 141. Constitution and Governance of Philippine Assembly. — The Assembly shall be the judge of the elections, returns, and qualifications of its members. A majority shall constitute a quorum to do business, but a smaller number may adjourn from day to day and may be authorized to compel the attendance of absent members. It shall choose its Speaker and other officers and may determine the rule of its proceedings, punish its members for disorderly behavior, and with the concurrence of two-thirds expel a member. It shall keep a journal of its proceedings, which shall be published; and the yeas and nays of the members on any question shall, on the demand of one-fifth of those present, be entered on the journal.

[Act of Cong., July 1, 1902, sec. 7.]
SECTION 142.  *Duties of Secretary of Assembly.* — The secretary of the Assembly, in addition to the proper duties incident to his office as such, shall render service to Assembly committees acting during adjournments, and shall perform such other duties as may be required of him by the Speaker.

[1850-1.]

Upon the occurrence of a vacancy in the office of secretary during a recess of the Legislature, the Speaker may fill the place by appointment until a successor shall have been duly elected.

[2319-1.]

SECTION 143.  *Sessions of Assembly Committee Acting During Legislative Recesses.* — When an Assembly committee is authorized by statute or by resolution or by joint order of the President of the Commission and the Speaker of the Assembly to sit while the Legislature is not in session, the services of the same being required by the Speaker, the Speaker of the Assembly shall fix the minimum hours of session or of work for such committee, or of any member thereof, and shall have authority to regulate the manner in which the duties of the same shall be performed.

[1989-1.]

**ARTICLE II**

*Assembly Districts*

SECTION 144.  *Assembly Districts in Certain Provinces.* — The provinces entitled to elect more than one delegate are divided into Assembly districts as follows, each of which districts shall elect one delegate, thus constituting the full complement of the representation of such province:


Ambos Camarines: First district — Composed of the municipalities of Basud, Cabusao, Capalonga, Daet, Gainza, Indan, Labo, Libmanan, Lupi, Mambulao, Milaor, Minalabac, Pamplona, Paracale, Pasacao, Ragay, San Fernando, San Vicente, Sipocot, and Talisay. Second district — Composed of the municipalities of Baoa, Bato, Bula, Calabanga, Camaligan, Canaman, Iriga,


Bulacan: First district — Composed of the municipalities of Bigaa, Bocaue, Bulacan, Calumpit, Guiguinto, Hagonoy, Malolos, Paombong, Pulilan, and Quingua. Second district — Composed of the municipalities of Angat, Baliuag, Marilao, Meycauayan, Norzaguaray, Obando, Polo, San Ildefonso, San Miguel, San Rafael, and Santa Maria.


Cebu: First district — Composed of the municipalities of Bogo, Borbon, Carmen, Catmon, Danao, Pilar, Poro, San Francisco, Tabogan, and Tudela. Second district — Composed of the municipalities of Cebu, Cordova, Liloan, Mandaue, and Opon. Third district — Composed of the municipalities of Carcar, Minglanilla, Naga, San Fernando, and Talisay. Fourth district — Composed of the municipalities of Argao, Dalaguete, and Sibonga. Fifth district — Composed of the
municipalities of Alcantara, Alegria, Badian, Boljo-on, Ginatilan, Malabuyoc, Moalboal, Oslob, and Samboan. Sixth district — Composed of the municipalities of Aloguinsan, Barili, Dumanjug, Pinamungajan, Ronda, and Toledo. Seventh district — Composed of the municipalities of Asturias, Balamban, Bantayan, Daanbantayan, Medellin, San Remigio, Santa Fe, and Tuburan.


Ilocos Sur: First district — Composed of the municipalities of Bantay, Cabugao, Caoayan, Lapog, Magsingal, Santa Catalina, Santo Domingo, San Vicente, Sinar, and Vigan. Second district — Composed of the municipalities of Candong, Narvacan, San Esteban, Santa Cruz, Santa Lucia, Santa Maria, and Santiago. Third district — Composed of the municipalities of Bangued, Buac, Dolores, La Paz, Pidigan, Pilar, San Quintin (township), Santa, and Tayum.


Laguna: First district — Composed of the municipalities of Alaminos, Bay, Biñan, Cabuyao, Calamba, Calauan, Los Baños, Pila, San Pablo, San Pedro, and Santa Rosa. Second district — Composed of the municipalities of Cavinti, Famy, Lilio, Longos, Luisiana, Lumaban, Mabitac, Magdalena, Majayjay, Nagcarlan, Paete, Pagsanjan, Pangil, Santa Cruz, Santa Maria, and Siniloan.

La Union: First district — Composed of the municipalities of Bacnotan, Balaoan, Bangar, Luna, San Fernando, and San Juan. Second district — Composed of the municipalities of Agoo, Aringay, Bauang, Caba, Naguilian, Rosario, Santo Tomas, and Tubao.

Leyte: First district — Composed of the municipalities of Baybay, Biliran, Caibiran, Kawayan, Leyte, Maripipi, Merida, Naval, Ormoc, Palompon, San Isidro, and Villaba. Second district — Composed of the municipalities of Bató, Cabalian, Hilongos, Hindang, Inapacan, Libagon, Liloan, Maasin, Macrohon, Malitbog, Matalom, Pintuyan, and Sogod. Third district — Composed of the municipalities of Abuyog, Barugo, Burauen, Carigara, Dagami, Hinunangan, Hinundayan, Jaro,
and Pastrana. Fourth district — Composed of the municipalities of Alangalang, Babatngon, Dulag, Palo, San Miguel, Tacloban, Tanauan, and Tolosa.


Misamis: First district — Composed of the municipalities of Balingasag, Catarman, Gingoog, Mambajao, Sagay, Tagoloan, and Talisayan. Second district — Composed of the municipalities of Baliangao, Cagayan, Initao, Jimenez, Misamis, Oroquieta, and Plaridel.


Oriental Negros: First district — Composed of the municipalities of Ayuquitan, Bais, Dumaguete, Gihulñgan, Jimalalud, Manjuyod, Sibulan, Tanjay, Tayasan, and Vallehermoso. Second district — Composed of the municipalities of Bacon, Dauin, Larena, Lazi, Luzuriaga, Maria, San Juan, Siaton, Siquijor, Tolong, and Zamboanguita.

Pampanga: First district — Composed of the municipalities of Angeles, Bacolor, Floridablanca, Guagua, Lubao, Macabebe, Masantol, Porac, Santa Rita, and Sexmoan. Second district — Composed of the municipalities of Apalit, Arayat, Candaba, Mabalacat, Magalan, Mexico, Minalin, San Fernando, San Luis, San Simon, and Santa Ana.


Tarlac: First district — Composed of the municipalities of Anao, Camiling, Gerona, Moncada, Paniqui, Pura, San Clemente, San Manuel, and Santa Ignacia. Second district — Composed of the municipalities of Bamban, Capas, Concepcion, La Paz, Tarlac, and Victoria.

Tayabas: First district — Composed of the municipalities of Atimonan, Baler, Candelaria, Casiguran, Dolores, Infanta, Lucban, Lucena, Mauban, Pagbilao, Polililo, Sampaloc, Sariaya, Tayabas, and Tiaong. Second district — Composed of the municipalities of Alabat, Boac, Calauag, Catanauan, Gasan, Guinayangan, Gumaca, Lopez, Macalelon, Mopog, Mulanay, Pitogo, Quezon, San Narciso, Santa Cruz, Torrijos, and Unisan.

[2045-5.]

TITLE IV

Judicial Power, Embracing Courts of Superior Jurisdiction, Justices of the Peace, and Notaries Public

CHAPTER 10

Courts of Superior Jurisdiction
PRELIMINARY ARTICLE

Title of Chapter

SECTION 150. Title of Chapter. — This chapter shall be known as the Judiciary Law.

ARTICLE I

Provisions Common to More Than One Court

SECTION 151. Courts of Superior Jurisdiction. — The courts of superior jurisdiction referred to in this chapter are the Supreme Court and Courts of First Instance.

SECTION 152. Special Provision in Oath of Judges. — The oath of office of judges shall contain, in addition to the matters prescribed in section twenty-one of this Code, a declaration to the effect that the affiant will administer justice without respect to person and do equal right to the poor and the rich.

SECTION 153. Preservation of Oath of Office of Judge. — The oath of office of a judge shall be filed with the clerk of the court to which the affiant pertains and shall be entered upon its records. Where a judge is authorized by law to exercise his functions in more than one court, it shall suffice if his oath is recorded in the court where he has his official station.

SECTION 154. Judge's Certificate as to Work Completed. — Judges and auxiliary judges of first instance, judges of municipal courts, and justices of the peace shall certify on their applications for leave, and upon salary vouchers presented by them for payment, or upon the pay rolls upon which their salaries are paid, that all special proceedings, applications, petitions, demurrers, motions, and all civil and criminal cases which have been under submission for decision or determination for a period of ninety days or more have been determined and decided on or before the date of making the certificate, and no leave shall be granted and no salary shall be paid without such certificate.

In case any special proceeding, application, petition, demurrer, motion, civil or criminal case is resubmitted upon the voluntary application or consent in writing of all the parties to the case, cause, or proceeding, and not otherwise, the ninety days herein prescribed within which a decision should be made shall begin to run
SECTION 155. Disposition of Moneys Paid into Court. — All moneys accruing to the Government in the Courts of First Instance or the Supreme Court, including fees, fines, forfeitures, costs, or other miscellaneous receipts, and all trust or depositary funds paid into such courts shall be received by the clerk of the court and in the absence of special provision shall be paid by him into the Insular Treasury to the credit of the proper account or fund and under such regulations as shall be prescribed by the Bureau of Audits.

A clerk shall not receive money belonging to private parties except where the same is paid to him or into court by authority of law.

SECTION 156. Disbursement of Funds for Judiciary Establishment. — Except as otherwise specially provided, Insular funds available for the judiciary establishment shall be disbursed by the disbursing officer of the Bureau of Justice.

SECTION 157. Annual Report of Clerks of Courts. — The clerk of the Supreme Court and all clerks of Courts of First Instance shall make annual reports to the Attorney-General, of such scope and in such form as shall be by the latter prescribed, concerning the business done in their respective courts during the year.

ARTICLE II

Supreme Court

SECTION 158. Judges of Supreme Court. — The Supreme Court of the Philippine Islands shall consist of seven judges, namely, the Chief Justice and six Associate Justices.

SECTION 159. Qualifications for Office of Judge of Supreme Court. — To be eligible to the office of judge of the Supreme Court, a person must —

(a) Be more than twenty-five years of age.

(b) Be a citizen of the United States or of the Philippine Islands.

(c) Have practiced law, or have been a judge of a court of record in the United States or the Philippine Islands or in Spain, or, previous to the
date of the ratification of the treaty of Paris, in any Spanish territory, for a period of five years, or must for a like period have filled any office which requires a legal degree as an indispensable qualification in the Philippine Islands or, previous to the date of the ratification of the treaty of Paris, in any Spanish territory.

[136-3; 1024-1.]

SECTION 160. Authority of Supreme Court Over Administration of Its Own Affairs. — The Supreme Court shall have exclusive administrative control of all matters affecting the internal operations of the Court.

[2128-1, 3, et seq.]

SECTION 161. Status of Subordinates. — Except as regards the appointment and compensation of the reporter, clerk, and such private secretaries to the individual justices as the Court may authorize, all subordinates and employees of the Supreme Court shall be governed by the provisions of the Civil Service Law; but the court may, by resolution, remove any of them for cause.

[2128-1, 3, et seq.]

SECTION 162. Vacation Period. — The regular sessions of the Supreme Court may, in the discretion of the court, be suspended for the period beginning with the first of May and closing with the first of July of each year, which, in case of such suspension, shall be known as the Supreme Court vacation.

By resolution entered upon the minutes of the court, the Supreme Court vacation may be made to begin on the first of April and close with the first of July in any year.

During vacation at least one of the justices, to be designated in such manner as the court by resolution shall direct, shall remain on duty.

[867-1; 1184-1; 1598-1.]

SECTION 163. Sessions of Court in Banc. — The Supreme Court shall, as a body, sit in banc, the Chief Justice presiding. In case of the absence of the Chief Justice, that one of the attending judges shall preside who holds the senior commission.

[136-10; Comp. 2171.]

Five of the judges of the Supreme Court, lawfully convened, shall form a quorum for the transaction of any business of the court. In the absence of a quorum
the court shall stand ipso facto adjourned until such time as the requisite number shall be present, and a memorandum showing this fact shall be inserted by the clerk in the minutes of the court.

[136-8.]

The concurrence of at least four members of the court shall in all cases be necessary to the pronouncement of a judgment.

[136-9; Comp. 2169.]

SECTION 164.  Regular Terms of Supreme Court. — The Supreme Court shall hold at Manila two regular terms for the hearing of causes, the first commencing on the second Monday of January and the second on the second Monday of July. Each regular term shall continue to and include the day before the opening of the next regular term. The Supreme Court shall convene and hold a session after the regular court vacation on the first day of July, or, if that be a holiday, then upon the next day thereafter not a holiday, for the purpose of hearing such motions and applications as should be heard before the close of the term. The court shall also meet upon the second day of January, or, if that be a holiday, upon the next day thereafter which is not a holiday, for the purpose of hearing such business of the regular July term as should be heard before the end of the term. The office of the clerk of the Supreme Court shall always be open for the transaction of business, except upon lawful holidays, and the court shall always be open for the transaction of such interlocutory business as may be done by a single member thereof.

The sessions of the court for the hearing of cases shall be held on such days in the week, and for such length of time, as the court by its rules may order.

[867-2.]

SECTION 165.  Preservation of Order in Supreme Court. — The sheriff of the city of Manila or of the province where the Supreme Court may be in session shall, in person or by deputy, attend the sessions of the Supreme Court, enforce proper decorum in the court room, and preserve good order in its precincts. To this end he shall carry into effect the rules or orders of the court made in this behalf, or of any judge thereof, and shall arrest any person there disturbing the court or violating the peace.

[136-25; 1546-1.]

SECTION 166.  Service of Process of Supreme Court. — Writs, processes, and orders of the Supreme Court, or of any judge thereof, shall be
served or executed by the sheriff of the city of Manila or of the province where the Supreme Court may be in session or by any officer having authority to execute the writs, processes, or orders of a Court of First Instance.

[136-25; 1546-1.]

SECTION 167. **Form of Decisions — When Opinion to be Reported.** — When a decision is rendered by the Supreme Court a written opinion or memorandum exemplifying the ground and scope of the judgment of the court shall be filed with the clerk of the court and shall be by him recorded in an opinion book. When the court shall deem a decision to be of sufficient importance to require publication, the clerk shall furnish a certified copy to the reporter. Dissenting opinions shall be published when the judges writing such opinions shall so direct.

[136-37; 1675-1.]

SECTION 168. **Preparation of Opinions for Publication.** — The reporter shall prepare and publish with each reported decision a concise synopsis of the facts necessary to a clear understanding of the case and shall state the names of counsel, and concisely the material and controverted points made, and the authority therein cited by them, and shall prefix to each case a syllabus, which shall be confined, as near as may be, to points of law decided by the court on the facts of the case, without a recital therein of the facts.

[136-37; 1675-1.]

SECTION 169. **General Make-Up of Volumes.** — Each volume of the decisions of the Supreme Court shall contain a table of the cases reported and of the cases cited in the opinions and a full and alphabetical index of the subject matters of the volume prepared by the reporter, shall contain not less than seven hundred and fifty pages of printed matter, shall be well printed, upon good paper, and well bound in the best law sheep, substantially in the manner of the reports of the decisions of the Supreme Court of the United States, and shall be styled, "Philippine Reports", and numbered consecutively, in the order of the volumes published.

[136-34.]

SECTION 170. **Assignment of Supreme Court Judge to Sit in Court of First Instance.** — The Supreme Court may, at any time, and for any reason satisfactory to its judges, assign any judge of that Court to hear any particular cause pending in any Court of First Instance, or to hold a term of the court in any Court of First Instance. The judge so assigned shall possess all the powers of a
judge of first instance in all actions heard by him under such assignment, but he shall not sit in the Supreme Court in review of any decisions made by him in such capacity.

[136-29.]

ARTICLE III

Courts of First Instance in General

SECTION 171. Courts of First Instance. — Courts of general original jurisdiction, known as Courts of First Instance, are organized and established throughout the Philippine Islands in conformity with the provisions of this chapter.

[2347-1, 2.]

SECTION 172. Judges of First Instance. — The judicial function in Courts of First Instance shall be vested in judges of first instance and auxiliary judges of first instance, to be appointed and commissioned as hereinafter provided.

[2347-1, 2.]

SECTION 173. Appointment of Judges. — Judges of first instance and auxiliary judges shall be appointed by the Governor-General, with the advice and consent of the Upper House of the Philippine Legislature, to serve until they shall reach the age of sixty-five years.

[2347-7.]

SECTION 174. Qualifications. — No person shall be appointed judge of first instance or auxiliary judge unless he has practiced law in the Philippine Islands or in the United States for a period of not less than five years or has held during a like period, within the Philippine Islands or within the United States, an office requiring a lawyer's diploma as an indispensable requisite; and before assuming such judicial office he shall qualify as a member of the bar of the Supreme Court of the Philippine Islands if he has not already done so.

[2347-7.]

SECTION 175. Clerks and Other Subordinate Employees of Courts of First Instance. — Clerks, deputy clerks, assistants, and other subordinate employees of Courts of First Instance, including the employees of the General Land Registration Office, shall, for administrative purposes, belong to the Bureau of Justice; but in the performance of their duties they shall be subject to the
supervision of the judges of the courts to which they respectively pertain.

The clerk of a Court of First Instance may, by special written deputization approved by the judge, authorize any suitable person to act as his special deputy and in such capacity to perform such functions as may be specified in the authority granted.

[152-2; 396-2; 867-27, 29; 2347-25.]

SECTION 176. Permanent Station of Clerk of Court. — The head office and permanent station of a clerk of court shall be at the provincial capital.

[2495-3.]

SECTION 177. Provincial Officer as Ex Officio Clerk of Court. — When the Secretary of Finance and Justice shall deem such action advisable, he may direct that the duties of the clerk of court of the Province of Bukidnon shall be performed by an officer or employee of the Province of Bukidnon as ex officio clerk of court, in which case the salary of said employee or officer as clerk of court, ex officio, shall be fixed by the provincial board of Bukidnon and shall be equitably distributed by said board with the approval of the Secretary of Finance and Justice between the Insular Government and the provincial government.

[2495-4.]

The Secretary of Finance and Justice may in like manner impose the duties of clerk of court for the subprovince of Romblon upon a clerk in the office of the lieutenant-governor of said subprovince.

[867-27; 1565-8.]

ARTICLE IV

Judicial Districts for Courts of First Instance and Judges Thereof

SECTION 178. Judicial Districts.— Judicial districts for Courts of First Instance in the Philippine Islands are constituted as follows:

The First Judicial District shall consist of the Province of Cagayan and the Province of Batanes.

The Second Judicial District, of the Province of Isabela and the Province of Nueva Vizcaya.
The Third Judicial District, of the Province of Ilocos Sur, including the subprovince of Abra, and the Province of Ilocos Norte.

The Fourth Judicial District, of the Province of La Union and the Mountain Province.

The Fifth Judicial District, of the Province of Pangasinan.

The Sixth Judicial District, of the Province of Tarlac and the Province of Nueva Ecija.

The Seventh Judicial District, of the Province of Pampanga and the Province of Bulacan.

The Eighth Judicial District, of the Province of Bataan and the Province of Zambales.

The Ninth Judicial District, of the city of Manila.

The Tenth Judicial District, of the Province of Cavite and the Province of Palawan.

The Eleventh Judicial District, of the Province of Rizal.

The Twelfth Judicial District, of the Province of Laguna.

The Thirteenth Judicial District, of the Province of Batangas and the Province of Mindoro.

The Fourteenth Judicial District, of the Province of Tayabas, including the subprovince of Marinduque.

The Fifteenth Judicial District, of the Province of Ambos Camarines and the Province of Albay, including the subprovince of Catanduanes.

The Sixteenth Judicial District, of the Province of Sorsogon, including the subprovince of Masbate.

The Seventeenth Judicial District, of the Province of Capiz and the Province of Antique and the subprovince of Romblon.

The Eighteenth Judicial District, of the Province of Samar.

The Nineteenth Judicial District, of the Province of Leyte.
The Twentieth Judicial District, of the Province of Cebu.

The Twenty-first Judicial District, of the Province of Oriental Negros, including the subprovince of Siquijor and the Province of Bohol.

The Twenty-second Judicial District, of the Province of Occidental Negros.

The Twenty-third Judicial District, of the Province of Iloilo.

The Twenty-fourth Judicial District, of the Province of Surigao and the Province of Agusan.

The Twenty-fifth Judicial District, of the Provinces of Misamis and Bukidnon and of all of the Province of Lanao except the municipality of Malabang and the municipal district of Mataling.

The Twenty-sixth Judicial District, of the Department of Mindanao and Sulu, except as hereinabove otherwise provided.

[2347-1.]

SECTION 179. Judges of First Instance for Judicial Districts. — One judge of first instance shall be commissioned for each judicial district except the ninth; for the ninth district there shall be four such judges, who shall be known as judge of the first, second, third, and fourth branch, respectively.

[2347-1.]

SECTION 180. Restriction Upon Detail of Judge to Other District. — For the purpose of trying land registration cases only, a judge of first instance may, if the public interests so require, be detailed by the Secretary of Finance and Justice to temporary duty in a district other than his own. Save when so detailed or when assigned to vacation duty, no judge of first instance shall be required to do duty in any other district than that for which he is commissioned; but nothing herein shall be construed to prevent a judge of first instance of one district from being appointed to be judge of another district.

[2347-6.]

SECTION 181. Permanent Stations of Judges of First Instance. — The permanent station of judges of the Ninth Judicial District shall be in the city of Manila. In districts containing only one province, the permanent official station of the judge shall be at the capital of the province.
In other judicial districts the permanent stations of the judges shall be as follows:

For the First District, in the municipality of Tuguegarao, Province of Cagayan.

For the Second District, in the municipality of Ilagan, Province of Isabela.

For the Third District, in the municipality of Vigan, Province of Ilocos Sur.

For the Fourth District, in the municipality of San Fernando, Province of Union.

For the Sixth District, in the municipality of Cabanatuan, Province of Nueva Ecija.

For the Seventh District, in the municipality of San Fernando, Province of Pampanga.

For the Eighth District, in the municipality of Balanga, Province of Bataan.

For the Tenth District, in the municipality of Cavite, Province of Cavite.

For the Thirteenth District, in the municipality of Batangas, Province of Batangas.

For the Fifteenth District, in the municipality of Albay, Province of Albay.

For the Sixteenth District, in the municipality of Sorsogon, Province of Sorsogon.

For the Seventeenth District, in the municipality of Capiz, Province of Capiz.

For the Twenty-first District, in the municipality of Dumaguete, Province of Oriental Negros.

For the Twenty-fourth District, in the municipality of Surigao; Province of Surigao.

For the Twenty-fifth District, in the municipality of Cagayan, Province of Misamis.

For the Twenty-sixth District, in the municipality of Zamboanga, Department of Mindanao and Sulu.
ARTICLE V

Auxiliary Judges of First Instance

SECTION 182. Auxiliary Judges of First Instance. — There shall be seven auxiliary judges of first instance, one of whom shall be commissioned for each of the respective groups of judicial districts defined in the next paragraph hereof.

The first group shall be composed of the First, Second, Third, and Fourth Judicial Districts; the second group of the Fifth, Sixth, Seventh, and Eighth Districts; the third group of the Ninth, Tenth, Eleventh and Twelfth Districts; the fourth group of the Thirteenth, Fourteenth, Fifteenth, and Sixteenth Districts; the fifth group of the Eighteenth, Nineteenth, Twentieth, and Twenty-first Districts; the sixth group of the Seventeenth, Twenty-second, and Twenty-third Districts; and the seventh group of the Twenty-fourth, Twenty-fifth, and Twenty-sixth Districts.

SECTION 183. Official Stations of Auxiliary Judges. — The official stations of auxiliary judges shall be as follows: For the first group, in the capital of the Province of Ilocos Sur; for the second group, in the capital of the Province of Pangasinan; for the third group, in the city of Manila; for the fourth group, in the capital of the Province of Albay; for the fifth group, in the city of Cebu; for the sixth group, in the city of Iloilo; for the seventh group, in the municipality of Zamboanga, Department of Mindanao and Sulu.

SECTION 184. Functions of Auxiliary Judge. — Auxiliary judges shall assist the judges of first instance of the several districts comprised in their respective groups; shall act as substitute for said judges in cases of their absence, illness, or incapacity; and shall temporarily supply any vacancy that may occur among them. When their services are not required elsewhere, auxiliary judges shall hold court at their respective official stations for the dispatch of any matters there requiring attention.

No special assignment by the Secretary of Finance and Justice shall be necessary to enable any auxiliary judge to act in any district in the proper group; and it shall be the duty of an auxiliary judge to render assistance to any of the
judges of first instance in his group upon request from the proper judge, and in case of the absence, illness, or incapacity of any of such judges, or in case of a vacancy, the auxiliary judge shall proceed to the proper district upon being notified of the particular exigency. In such cases a report of his action shall be made to the Secretary of Finance and Justice, who shall have administrative authority over the assignment of auxiliary judges and who may in his discretion direct any auxiliary judge as regards the place where he should render service.

[2347-4.]

SECTION 185. Assignment of Auxiliary Judge to Other Group. — During the absence, illness, or other disability of an auxiliary judge, or in case of a vacancy in his office, his duties may be temporarily performed by any other auxiliary judge thereunto designated by written order of the Secretary of Finance and Justice. Except upon such occasion, an auxiliary judge shall not be assigned for service in any district not included in the group designated in his commission; and the assignment shall continue only so long as the exigency resulting in the substitution shall last.

[2347-4.]

ARTICLE VI

Places and Times of Holding Courts of First Instance

SECTION 186. Places and Times of Holding Court. — For the Ninth Judicial District, court shall be held in the city of Manila; and in other districts which comprise not more than one province, court shall be held at the capital of the province, except as hereinafter provided. In said districts sessions of court shall be convened on all work days when there are cases ready for trial or other court business to be dispatched.

In the following districts court shall be held at the places and times hereinbelow specified:

First District: At Tuguegarao, Province of Cagayan; on the first Tuesday of July and December of each year; at Santo Domingo de Basco, Province of Batanes, on the first Tuesday of March of each year.

Second District: At Ilagan, Province of Isabela, on the first Tuesday of March and September of each year; at Bayombong, Province of Nueva Vizcaya, on the first Tuesday of July and December of each year.

Third District: At Vigan, Province of Ilocos Sur, on the first Tuesday of

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January and July of each year; at Laoag, Province of Ilocos Norte, on the first Tuesday of March and September of each year; at Bangued, subprovince of Abra, on the first Tuesday of November of each year.

Fourth District: At San Fernando, Province of La Union, on the first Tuesday of January and July of each year; at Baguio, Mountain Province, on the first Tuesday of April and September of each year; at Kiangan, Mountain Province, on the first Tuesday of March and November of each year; at Bontoc, Mountain Province, on the second Tuesday of March and November of each year; at Cervantes, Mountain Province, on the third Tuesday of March and November of each year; at Tagudin, Mountain Province, on the fourth Tuesday of March and November of each year.

Sixth District: At Cabanatuan, Province of Nueva Ecija, on the first Tuesday of April, July, and October of each year; at Tarlac, Province of Tarlac, on the first Tuesday of February and August of each year.

Seventh District: At San Fernando, Province of Pampanga, on the first Tuesday of April and October of each year; at Malolos, Province of Bulacan, on the first Tuesday of February and August of each year.

Eighth District: At Iba, Province of Zambales, on the first Tuesday of January, April, and October of each year; at Balanga, Province of Bataan, on the first Tuesday of March, July, and December of each year.

Tenth District: At Cavite, Province of Cavite, on the first Tuesday of January, July, and November of each year; at Cuyo, Province of Palawan, on the first Tuesday of April of each year; at Puerto Princesa, Province of Palawan, on the third Tuesday of April of each year.

Thirteenth District: At Batangas, Province of Batangas, on the first Tuesday of February and August of each year; at Calapan, Province of Mindoro, on the first Tuesday of April and October of each year; at the township of Lubang, Lubang Island, in the Province of Mindoro, on the third Tuesday of March of each year.

Fourteenth District: At Lucena, Province of Tayabas, on the first Tuesday of February, July, and December of each year; at Boac, subprovince of Marinduque, on the second Tuesday of April and November of each year.

Fifteenth District: At Naga, Province of Ambos Camarines, on the first Tuesday of January and July of each year; at Tigaon, Province of Ambos Camarines, on the third Tuesday of September of each year; at Albay, Province of Albay, on the third Tuesday of February and the first Tuesday of October of each
Sixteenth District: At Sorsogon, Province of Sorsogon, on the first Tuesday of February, July, and November of each year; at Masbate, subprovince of Masbate, on the first Tuesday of January of each year.

Seventeenth District: At Capiz, Province of Capiz, on the first Tuesday of February and September of each year; at Calivo, same province, on the first Tuesday of July of each year; at San José, Province of Antique, on the first Tuesday of April and November of each year; at Romblon, subprovince of Romblon, Province of Capiz, on the first Tuesday of January and August of each year.

Eighteenth District: At Catbalogan, Province of Samar, on the first Tuesday of January and September of each year; at Borongan, same province, on the first Tuesday of July of each year; at Catarman, same province, on the first Tuesday of April of each year.

Nineteenth District: At Tacloban, Province of Leyte, on the first Tuesday of July and November of each year; at Maasin, same province, on the first Tuesday of April and October of each year.

Twentieth District: At Cebu, Province of Cebu, on the first Tuesday of January and July of each year, and at Dumanjug, same province, on the first Tuesday of April and October of each year.

Twenty-first District: At Dumaguete, Province of Oriental Negros, on the first Tuesday of January and November of each year; at Tagbilaran, Province of Bohol, on the first Tuesday of March, July and October of each year; at Larena, subprovince of Siquijor, on the first Tuesday of April of each year.

Twenty-fourth District: At Surigao, Province of Surigao, on the first Tuesday of January, April and July of each year; at Butuan, Province of Agusan, on the first Tuesday of March and October of each year. A special term of court shall also be held once a year in either the municipality of Tandang or the municipality of Hinatuan, Province of Surigao, in the discretion of the court.

Twenty-fifth District: At Cagayan, Province of Misamis, on the first Tuesday of January and July of each year; at Malaybalay, Province of Bukidnon, Department of Mindanao and Sulu, on the first Tuesday of September of each year; at Iligan; Province of Lanao, Department of Mindanao and Sulu, on the first
Tuesday of March of each year; but the March term may be held at Dansalan in the
discretion of the court.

Twenty-sixth District: At Zamboanga, Department of Mindanao and Sulu,
on the first Tuesday of January and July of each year; at Cotabato, same
department, on the first Tuesday of February and August of each year; at Davao,
same department, on the first Tuesday of March and September of each year; at
Jolo, same department, on the first Tuesday of April and November of each year;
at Dapitan, Province of Zamboanga, same department, on the first Tuesday of
December of each year.

The jurisdiction of the court held at Dapitan shall extend over the
municipalities of Dapitan and Dipolog and the municipal district of Sindangan, and
if the Secretary of Finance and Justice shall so order, over any municipality or
municipal district hereafter created in the same vicinity.

Any judge whose district comprises more than one place for holding court
shall hold court at the place of his permanent station not only during the period
hereinabove appointed but also at any other time when there are cases ready for
trial or other court business to be there dispatched, if he is not engaged elsewhere.

[2347-5; 2576.]

SECTION 187. Special Terms of Court. — For the trial of cases relative
to the registration of property, judges of first instance may at any time hold special
terms of court at any place appointed by law for the holding of court within their
respective districts; and when so directed by the Secretary of Finance and Justice,
they shall hold special terms of court at any time or in any municipality in their
respective districts for the transaction of any judicial business.

[2347-5.]

SECTION 188. Authority of Judge to Define Territory Appurtenant to
Courts. — Where court is appointed to be held at more than one place in a district,
the judge of first instance may, with the approval of the Secretary of Finance and
Justice, define the territory over which the court held at a particular place shall
exercise its authority, and cases arising in the territory thus defined shall be triable
at such court accordingly. The power herein granted shall be exercised with a view
to making the courts readily accessible to the people of the different parts of the
district and with a view to making the attendance of litigants and witnesses as
inexpensive as possible.

SECTION 189. Hours of Daily Sessions of Courts. — The hours for the
daily sessions of Courts of First Instance shall be from nine to twelve in the forenoon, and from three to five in the afternoon, except on Saturdays, when a forenoon session only shall be required; but the judge may extend the hours of sessions whenever in his judgment it is proper to do so. The judge holding any court may also, in his discretion, order that but one session per day shall be held, instead of two, at such hours as he may deem expedient for the convenience both of the court and the public; but the number of hours that the court shall be in session per day shall be not less than five.

Clerks of court shall be in attendance during the hours of session; and when not so in attendance upon the court they shall keep the same office-hours as are prescribed for other Government employees.

[136-54; 602-1; Comp. 2203.]

ARTICLE VII

Special Provisions Relative to Business in Court of First Instance of Ninth District

SECTION 190. Division of Business Among Branches of Court of Ninth District. — In the Court of First Instance of the Ninth District all cases relative to the registration of real estate in the city of Manila and all matters involving the exercise of the powers conferred upon the fourth branch of said court or the judge thereof in reference to the registration of land shall be within the exclusive jurisdiction of said fourth branch and shall go or be assigned thereto for disposition according to law. All other business appertaining to the Court of First Instance of said district shall be equitably distributed among the judges of the four branches in such manner as shall be agreed upon by the judges themselves; but in proceeding to such distribution of the ordinary cases a smaller share shall be assigned to the fourth branch, due account being taken of the amount of land registration work which may be required of this branch.

[396-1; 2347-12.]

SECTION 191. Interchange of Judges. — The judges of the several branches of the Court of First Instance for the Ninth District may, for their own convenience or the more expeditious accomplishment of business, sit by interchange, by mutual agreement or by order of the Secretary of Finance and Justice, in other branches than those to which they severally pertain; and except as regards land registration matters, any action or proceeding in one branch may be sent to another branch for trial or determination.
SECTION 192. **Convocation of Judges for Assistance of Judge of Fourth Branch.** — In matters of special difficulty connected with the registration of land, the judge of the fourth branch of the Court of First Instance of the Ninth District may, when he deems such course advisable or necessary, convocate the other three judges of said court for the purpose of obtaining their advice and assistance. In such case the issue or issues to be decided shall be framed in writing by the judge of the fourth branch and shall be propounded for determination in joint session, with not fewer than three judges present. In case of a tie upon any issue, that view shall prevail which is maintained by the judge of the fourth branch.

ARTICLE VIII

**Vacation of Courts of First Instance**

SECTION 193. **Vacation of Courts of First Instance.** — The yearly vacation of Courts of First Instance shall begin with the first of May and close with the first of July of each year.

SECTION 194. **Assignment of Judges to Vacation Duty.** — During the month of January of each year the Secretary of Finance and Justice shall issue an order naming the judges who are to remain on duty during the court vacation of that year; and consistently with the requirements of the judicial service, the assignments shall be so made that no judge or auxiliary judge shall be assigned to vacation duty, unless upon his own request, with greater frequency than once in three years.

Such order shall specify, in the case of each judge assigned to vacation duty, the territory over which in addition to his own district his authority as vacation judge shall extend, and the assignments shall be so arranged that provision will be made for the exercise of interlocutory jurisdiction, during vacation, in all parts of the Islands.

At least one judge shall always be assigned for vacation duty in the Ninth Judicial District.
The Secretary of Finance and Justice may from time to time modify his order assigning the judges to vacation duty as newly arising conditions or emergencies may require.

A judge assigned to vacation duty shall not ordinarily be required to hold court during such vacation; but the Secretary of Finance and Justice may, when in his judgment the emergency shall require, direct any judge assigned to vacation duty to hold during the vacation a special term of court in any district.

[867-1; 1153-1 (i).]

ARTICLE IX

Removal and Suspension of Judges

SECTION 195. Proceedings for the Removal of Judge — Temporary Suspension. — No judge or auxiliary judge of first instance shall be separated or removed from office by the Governor-General unless sufficient cause shall exist, in the judgment of the Supreme Court, involving serious misconduct or inefficiency, for the removal of said judge from office after the proper proceedings. The Supreme Court of the Philippine Islands is authorized, upon its own motion, or upon information of the Attorney-General of the Philippine Islands to conduct an inquiry into the official or personal conduct of any judge appointed under the provisions of this law, and to adopt such rules of procedure in that regard as it may deem proper; and, after such judge shall have been heard in his own defense, the Supreme Court may recommend his removal to the Governor-General, who, if he deems that the public interest will be subserved thereby, shall thereupon make the appropriate order for such removal.

[2347-8.]

The Governor-General, upon recommendation of the Supreme Court, may temporarily suspend a judge pending proceedings under this section. In case the judge suspended is acquitted of the cause or causes that gave rise to the investigation, the Governor-General shall order the payment to him of the salary, or part thereof, which he did not receive during his suspension, from any available funds for expenses of the judiciary.

The costs and expenses incident to such investigations shall be paid from the funds appropriated for contingent expenses of the judiciary, upon vouchers approved by the Chief Justice of the Supreme Court.

[2347-9.]
ARTICLE X

General Land Registration Office

SECTION 196. General Land Registration Office. — For the due effectuation and accomplishment of the laws relative to the registration of land there shall be maintained in the city of Manila, under the supervision of the judge of the fourth branch of the Court of First Instance of the Ninth Judicial District, an office to be known as the General Land Registration Office.

[S347-13.]

Said office shall be the head of the clerical and archival system of the Courts of First Instance throughout the Philippine Islands in the exercise of the faculties conferred upon them or upon judges of first instance in reference to the registration of land and shall constitute a central repository of records in matters connected therewith.

[S347-15.]

SECTION 197. Chief and Assistant Chief of General Land Registration Office. — The General Land Registration Office shall have a chief and an assistant chief to be known, respectively, as the chief of the General Land Registration Office and assistant chief of the General Land Registration Office. The chief of said office shall be a lawyer duly qualified by the Supreme Court of the Islands.

The assistant chief shall serve as acting chief during the absence or disability of the chief, as he shall also do in case of the death, resignation, or removal of the chief, until the vacancy shall be filled.

[S347-14.]

SECTION 198. Relation of Chief to Courts of First Instance. — The chief of the General Land Registration Office shall be deemed to be clerk of the fourth branch of the Court of First Instance of the Ninth District in the exercise of the functions conferred upon said branch or the judge thereof in matters relating to the registration of land. As such it shall be his duty to attend, either in person or by deputy, all sessions of said court at which proceedings relative to the registration of land are held, to keep minutes of such proceedings, and to perform with reference thereto all the duties of clerk of court.

[S347-16 (g), 19.]

The chief of the General Land Registration Office shall be deemed to be the
chief clerk of all Courts of First Instance, save in the Ninth Judicial District, in so far as concerns the discharge of functions conferred by law upon such courts or the judges thereof in matters relating to the registration of land, and all clerks of said courts, acting in said capacity, shall be deemed to be subordinate to the chief of the General Land Registration Office. As such it shall be their duty to attend, either in person or by deputy, all sessions of their respective courts at which proceedings relative to the registration of land are held, to keep minutes of such proceedings, and to perform with reference thereto all the duties of clerk of court.

[2347-18 (b).]

It shall be the duty of the chief of the General Land Registration Office to comply with all orders, decisions, or decrees relative to the registration of land addressed to him by Courts of First Instance or the Supreme Court.

[2347-16 (b).]

SECTION 199. Chief Surveyor. — There shall be a chief surveyor in the General Land Registration Office, who shall have general supervision of all other surveyors in said office, and of all plats, plans and work requiring the services of a surveyor in said office. He shall examine the applications, plans, and technical descriptions in all cases filed whether in the provinces or in the city of Manila, and shall promptly make report to the court of any errors in said plans and technical descriptions and any conflicts between descriptions in said cases and descriptions of adjoining lands for which application for registration has been made. It shall also be his duty to prepare notices for publication and to prepare final decrees in all adjudicated cases.

[2347-14.]

SECTION 200. Subordinate Employees of General Land Registration Office. — The chief surveyor and other subordinates of the General Land Registration Office shall be appointed by the Attorney-General, upon recommendation of the chief.

[2347-17.]

SECTION 201. Regulations of General Land Registration Office. — Administrative regulations governing the conduct of the business in the General Land Registration Office and defining the duties of its personnel may be made by the chief of said office.

With a view to uniformity of practice, regulations not inconsistent with law shall be made and promulgated by the chief of the General Land Registration
Office, with the approval of the judge of the fourth branch of the Court of First
Instance of the Ninth Judicial District, governing the registration, indexing,
classification, filing, and preservation of documents, papers, and maps relative to
the registration of land. These regulations shall be observed, so far as applicable, in
all courts and offices and by all officers exercising functions connected with such
matters, including clerks of Courts of First Instance in the provinces and registers
of deeds throughout the Islands.

[2347-16 (c).]

SECTION 202. Blank Forms. — The chief of the General Land
Registration Office, with the approval of the judge of the fourth branch, as
aforesaid, shall also prepare the blank forms necessary for carrying into proper
effect the laws relative to the registration of land.

[2347-16 (d).]

SECTION 203. Certain Documents to be Kept in General Land
Registration Office. — In the General Land Registration Office shall be kept and
preserved all official papers, documents, and records of whatever character
pertaining to the registration of lands located in the city of Manila; and in this
office shall be received and preserved copies of all applications for registration and
of maps of lands concerned in registration proceedings, and of all replies and other
documents connected with such proceedings, including the orders, resolutions, and
decisions of the various courts in registration cases; but except as regards land
located in the city of Manila, all the original records of cases, with all the
documents, notes of the testimony of witnesses, and other papers attached thereto,
after the issuance of the decree of registration, shall be kept, and preserved by the
clerk of the Court of First Instance of the province in which the land lies.

[2347-15 (a, b).]

SECTION 204. Seal to be Used in General Land Registration Office. —
All processes, documents, and papers which require a seal and which issue through
the General Land Registration Office shall have the seal of the proper Court of
First Instance affixed thereto.

[2347-15 (e, f).]

ARTICLE XI

Office of Sheriff

SECTION 205. Powers and Duties of Sheriff. — In the city of Manila
and in each of the several provinces there shall be an officer to be known as the sheriff, whose powers and duties shall be these:

(a) He shall be the legal custodian of the courthouse or of the quarters set apart for the court room and court offices, including, in the city of Manila, the buildings occupied by the Supreme Court, and the court of the justice of the peace, and he shall be charged with the care and safe-keeping of all public property therein, except the books, records and papers appertaining to the office of the clerk.

(b) He shall, in person or by deputy, attend the sessions of the Court of First Instance, shall enforce proper decorum in the court room, and preserve good order in its precincts. To this end he shall carry into effect the orders of the court made in this behalf, or of the judge thereof, and shall arrest any person there disturbing the court or violating the peace.

(c) Except as otherwise specially provided, he shall serve all writs, execute all processes, and carry into effect all orders issuing from the Court of First Instance or made by any judge thereof; and in the city of Manila the sheriff shall serve or execute civil writs, processes, and orders issued from any inferior or superior court or by a judge of any such court. Criminal process, from whatever court or by whatever judge issued, shall be served in the city of Manila by members of the police department of the city, though the same may also be served or executed with equal effect by the sheriff.

[136-22, 25; 152-1; 267-12; 1546-1; 1680-1.]

SECTION 206. Appointment of Deputy. — A sheriff may appoint one or more deputies, for whose acts he shall be responsible.

[136-20, 21; 1817-1; 1901-1.]

SECTION 207. Service of Process when Sheriff Incompetent. — When the sheriff is party to any action or proceeding or is otherwise incompetent to serve process therein some suitable person shall be thereunto deputed by the judge of the court from which the process issues.

SECTION 208. Officers in Function of Sheriff Ex Officio. — In the city of Manila the clerk of the Court of First Instance of the Ninth Judicial District shall exercise the functions of the sheriff. In the several provinces of the Department of Mindanao and Sulu said functions shall be exercised by the respective clerks of the
Court of First Instance in said provinces, or by the local deputy of the clerk of the said court, if there be no such clerk in the province.

[2347-16 (c).]

SECTION 209.  Provincial Governor as Sheriff. — In other provinces the duties pertaining to the office of sheriff shall be discharged by the provincial governor, or in case the provincial governor renounces the office, by a person appointed by the Attorney-General, upon the recommendation of the judge of first instance of the province. The clerk or deputy clerk of the Court of First Instance of the province or other officer in the Government service therein may be thus appointed, in which case he shall discharge the duties of said office in addition to his other duties.

SECTION 210.  Detail of Policeman as Attendant Upon Court. — A provincial governor shall direct the detail of one or more members of the local police or Constabulary of the place where a Court of First Instance shall be held, to attend the sessions and enforce good order in and about the court-room under the direction of the sheriff. If no member of the local police or Constabulary can be thus detailed, the judge of the court may appoint a bailiff to serve as an emergency employee during such time as the court may be in session in the province. The salary of such employee shall be paid from the appropriation for the judiciary and in the provinces of the Department of Mindanao and Sulu shall not be in excess of twenty-five pesos per month.

[136-22; 159-1, 2; 1680-1; 2410-1.]

SECTION 211.  Temporary Sheriff. — When the office of sheriff is vacant, or the proper appointee has not yet qualified, the judge of the Court of First Instance of the province may, in case of emergency, make a temporary appointment to the office of sheriff of the province, pending the appointment and qualification, or qualification of the sheriff in usual course; and he may appoint the clerk or deputy clerk of the court or other officer in the Government service to act in said capacity. Such temporary appointee shall have all the powers of a regular sheriff; but he shall not be required to give bond, and his authority shall terminate at the expiration of ninety days from his appointment or upon the prior qualification of a regular sheriff in due course. A second appointment of the same person as temporary sheriff shall not be made unless for the purpose of supplying a vacancy occurring after a permanent sheriff shall have been appointed and qualified.

[159-1, 3, 5; 867-33.]
SECTION 212. Expenses of Maintenance of Courthouse. — All expenses incident to the repair, alteration, and custody of the courthouse, or court room and court offices, and the cost of all equipment and supplies for a Court of First Instance, including necessary books and stationery, shall be borne by the province concerned. The similar expenses of the Court of First Instance of the Ninth Judicial District shall be borne by the city of Manila.

[152-1; 267-12.]

SECTION 213. Compensation of Sheriff. — In the city of Manila the clerk serving as sheriff shall receive from the city of Manila additional compensation at the rate of two thousand pesos per annum. In the provinces a sheriff shall be paid for his services by fees only, and strictly in accordance with the fee bill prescribed by law, such fees to be paid by the party requiring the services in civil actions and by the Government in criminal prosecutions. When any Government officer performs the duties of sheriff, whether by requirement of law or by virtue of his appointment to the office, he shall, if other provision is not made for his compensation as sheriff, receive the fees lawfully accruing for his duties as sheriff in addition to the compensation received in other capacity, but account shall be rendered of these fees.

[136-27; 176-1; 183.]

ARTICLE XII

Registers of Deeds

SECTION 214. Office of Register of Deeds. — There shall be a register of deeds for the city of Manila and one for each of the several provinces except the Mountain Province. In the Mountain Province there shall be one register of deeds for the Mountain Province, whose jurisdiction shall extend to such parts of the province as are not contained in the subprovince of Benguet, and for the subprovince of Benguet there shall be a register of deeds whose jurisdiction shall extend throughout the subprovince of Benguet.

[1699-4; 2001-1.]

SECTION 215. General Functions of Register of Deeds. — The office of register of deeds constitutes a public repository of records of documents affecting the title of land in the province or city wherein such office is situated; and it is the duty of a register of deeds to record in proper form all instruments relative to such lands, the recording whereof shall be required or allowed by law.
The register of deeds shall perform the functions of commercial register in all matters except the registration of vessels. He shall also maintain a book of records of chattel mortgages and perform in respect to such instruments the duties prescribed in section two hundred and twenty hereof.

[1288-1; 1900-1; 2207-1; 2496-1.]

SECTION 216. **Recording of Instrument Relating to Unregistered Land.**
— Any instrument affecting the title of unregistered land, such as a deed, lease, mortgage, release, power of attorney, or other conveyance or contract relative thereto may, after the due execution or acknowledgment of such instrument, be delivered for record to the register of deeds for the province or city where the land lies.

Upon the presentation of any such instrument, the register of deeds shall immediately indorse thereon the true year, month, day, hour, and minute when the same was received; and from the time of the making of such notation the instrument in question shall be constructively deemed to have been recorded, and it shall be the duty of the register as soon as practicable thereafter formally to record the instrument by extending it in full upon the proper record. The register shall also indorse upon every such instrument a memorandum showing the volume and page wherein the instrument is so recorded.

When any instrument has been thus recorded, the owner thereof shall be entitled to the custody and possession of the same; and the original instrument, the record thereof in the books of the register of deeds, or any certified copy of such record shall be received as competent evidence in any court of justice.

[496-124.]

SECTION 217. **Duties of Register with Reference to Land Judicially Registered.** — A register of deeds shall have authority to make memoranda affecting the title of land registered in his district and to enter and issue new certificates and duplicate certificates of title as provided by law, affixing the proper seal of court to the same.

[1699-4.]

SECTION 218. **Journal for Notation of Matters Relating to Commercial Documents.** — It shall be the duty of all registers of deeds to keep a daybook in their offices in which they shall enter the hour and minute, date, month, and year of the commercial documents presented for registration, and the names of the persons executing said documents, as well as the name of the person presenting the same.
SECTION 219. Certain Fees Collectible Upon Commercial Documents. — The following fees shall be paid for the registration and entry of each commercial document in the office of the register of deeds:

For the presentation of a document, fifty centavos.

For each entry made in the book of merchants not mentioned in the following paragraphs, ten pesos.

For the entry of a change of any circumstance relating to a private merchant, two pesos.

For the entry of powers of attorney and of substitutions, modifications, and renewals of the same, five pesos.

For entries of dowries, articles of marriage, or paraphernal property, ten pesos.

For the first entry of any business partnership or association, the fees designated in the following schedule:

If the capital of said business partnership or association does not exceed ten thousand pesos, ten pesos; if it exceeds ten thousand, one peso for each thousand or fraction thereof in excess of the first ten thousand; but the maximum fee which may be charged for the first entry, whatever the amount of the capital may be, is three hundred pesos.

For entries made in the book of associations not mentioned in the foregoing paragraphs, five pesos.

For the exhibition of any registered document, one peso.

For a literal certificate of entries, first page, one peso; and subsequent pages, fifty centavos each.

For certificate of any entry, three pesos.

For any negative certificate, two pesos.

SECTION 220. Registration of Chattel Mortgages and Fees Collectible
in Connection Therewith. — Every register of deeds shall keep a book of records of chattel mortgages; shall certify on each mortgage left for record the date, hour, and minute when the same was by him received; record in such book any chattel mortgage, transfer, or discharge, which shall be presented to him in duplicate, the original to be filed and the duplicate to be returned to the person concerned.

The record shall be effected by making an entry, which shall be given a correlative number, setting forth the names of the mortgagee and the mortgagor, the sum or obligation guaranteed, date of the instrument, name of the notary acknowledging the same, and a note that the property mortgaged is mentioned in detail in the instrument filed, giving the proper file number thereof.

The register shall also certify the officer's return of sale upon any mortgage, making reference upon the margin of the record of such officer's return to the volume and page of the record of the mortgage, and a reference of such return on the record of the mortgage itself, and give a certified copy thereof, when requested, upon the payment of the lawful fees for such copy; and certify upon each mortgage officer's return of sale or discharge of mortgage, both on the original and on the duplicate, the date, hour, and minute when the same is received for record and record such certificate with the return itself and keep an alphabetical index of mortgagors and mortgagees, which record and index shall be open to public inspection.

Duly certified copies of such records and of filed instruments shall be receivable as evidence in any court.

A register of deeds shall collect the following fees for services under this section:

For record of filing of any document, twenty-five centavos.

For filing and recording each chattel mortgage, including the necessary certificates and affidavits, the fees established in the following schedule shall be collected:

For each mortgage, the amount of which is —

Three hundred pesos or less, three pesos.

From three hundred and one to six hundred pesos, three pesos and fifty centavos.

From six hundred and one to eight hundred pesos, four pesos.
From eight hundred and one to one thousand pesos, four pesos and fifty centavos.

From one thousand and one to one thousand five hundred pesos, five pesos.

From one thousand five hundred and one to two thousand pesos, five pesos and fifty centavos.

From two thousand and one to two thousand five hundred pesos, six pesos.

From two thousand five hundred and one to three thousand pesos, six pesos and fifty centavos.

From three thousand and one to four thousand pesos, seven pesos and fifty centavos.

From four thousand and one to five thousand pesos, eight pesos and seventy-five centavos.

From five thousand and one to eight thousand pesos, ten pesos.

From eight thousand and one to ten thousand pesos, eleven pesos and twenty-five centavos.

From ten thousand and one to twelve thousand pesos, twelve pesos and fifty centavos.

From twelve thousand and one to fourteen thousand pesos, fourteen pesos.

From fourteen thousand and one to sixteen thousand pesos, fifteen pesos and fifty centavos.

From sixteen thousand and one to eighteen thousand pesos, seventeen pesos.

From eighteen thousand and one to twenty thousand pesos, eighteen pesos and fifty centavos.

From twenty thousand to twenty-five thousand pesos, twenty pesos.

From twenty-five thousand pesos upward, twenty-five pesos.

For recording each instrument of sale, conveyance, and transfer of a mortgage credit, whatever be the amount, three pesos.
For recording each notice of embargo, including the necessary index and annotations, three pesos.

For recording each release, including the necessary index and references, forty centavos.

For recording each release of embargo, including the proper annotations, forty centavos.

For recording each sheriff’s return of sale, including the index and references, for each one hundred words, twenty centavos.

For certified copies of records, such fees as are allowed by law for copies of records kept by the register of deeds, that is ten centavos for each one hundred words.

For any kind of certificate on a declaration or statement, fifty centavos.

[2496-1.]

SECTION 221. Supervision Over Registers of Deeds. — In the exercise of all their powers, registers of deeds shall be subject to the supervision of the judges of first instance in their respective districts; and it shall be the duty of said judges to see that the records of said officers are neatly and securely kept and that their duties are otherwise properly performed. To this end the judges shall inspect the offices of registers of deeds and consult with them from time to time as occasion may require.

[496-124; 700-1 (4).]

SECTION 222. Reference of Doubtful Matter to Judge of Fourth Branch of Court of First Instance at Manila. — Where the register of deeds is in doubt with regard to the proper step to be taken or memorandum to be made in pursuance of any deed, mortgage, or other instrument presented for registration or where any party in interest does not agree with the register of deeds with reference to any such matter, the question shall be referred to the judge of the fourth branch of the Court of First Instance of the Ninth Judicial District either on the certificate of the register of deeds stating the question upon which he is in doubt or upon the suggestion in writing of the party in interest; and thereupon said judge, upon consideration of the matter as shown by the record certified to him, and in case of registered lands, after notice to the parties and hearing, shall enter an order prescribing the step to be taken or memorandum to be made.
SECTION 223. Discharge of Duties of Register in Case of Vacancy, etc. — Where no regular register of deeds shall have been appointed for any province, or in case of a vacancy in the office, or upon the occasion of the absence or disability of the register, the duties of register shall be performed by the following officials:

(a) For the city of Manila, by the chief or assistant chief of the General Land Registration Office.

(b) For the subprovince of Benguet, by the city treasurer of Baguio.

(c) For provinces in general, by the provincial fiscal or deputy provincial fiscal assigned exclusively to the particular province, and if there be none such, by the provincial treasurer, deputy provincial treasurer or other Government official designated by the Governor-General.

SECTION 224. Expenses of Office and Disposition of Fees. — All expenses incident to the office of a register of deeds shall be paid out of the treasury of the province or city to which the office in question pertains; and all fees collected therein shall accrue to the same treasury.

CHAPTER 11

Justices of Peace

ARTICLE I

Office of Justice of Peace

SECTION 235. Appointment and Distribution of Justices of Peace. — One justice of the peace and one auxiliary justice of the peace shall be appointed by the Governor-General for the city of Manila, the city of Baguio, and for each municipality, township, and municipal district in the Philippine Islands, and if the public interests shall so require, for any other minor political division or unorganized territory in said Islands.

With the approval of the Upper House of the Philippine Legislature, the territorial jurisdiction of any justice and auxiliary justice of the peace may be made
to extend over any number of municipalities, townships, municipal districts, or
other minor political divisions or places not included in the jurisdiction of a justice
of the peace already appointed; and upon the recommendation of the Secretary of
Finance and Justice, the Governor-General may, with the approval of the Upper
House of the Philippine Legislature, combine the offices of justice of the peace for
two or more such jurisdictions already established, and may appoint to the
combined jurisdiction one justice of the peace and one auxiliary justice, at a salary
not to exceed seventy-five per centum of the sum of the salaries of the combined
positions. [2409-2.]

SECTION 236. Jurisdiction of Justice of Peace as Affected by Territorial
Changes. — When a new political division affecting the territorial jurisdiction of a
justice of the peace is formed or the boundaries limiting the same are changed, the
Governor-General may, in the absence of special provision, designate which of the
justices and auxiliary justices within the territory affected by the change shall
continue in office; and the powers of any others therein shall cease.

[2441-1.]

SECTION 237. Oath of Office of Justice of Peace. — The oath of office
of the justice of the peace shall be the same in substance as that prescribed for a
judge of first instance. Said oath shall be filed with the clerk of the Court of First
Instance in the province and shall be there preserved.

[136-7.]

SECTION 238. Tenure of Office. — A justice of the peace having the
requisite legal qualifications shall hold office during good behavior unless his
office be lawfully abolished or merged in the jurisdiction of some other justice.

[2041-1.]

SECTION 239. Qualifications for Office of Justice of Peace. — No
person shall be eligible to appointment as justice of the peace or auxiliary justice
unless he shall be (1) at least twenty-three years of age; (2) a citizen of the
Philippine Islands or of the United States; (3) of good moral character; and (4)
admitted by the Supreme Court to practice law, or be a person who has at least
finished the courses of legal study in a recognized school, or shall have passed the
civil-service examination for clerk of court, or an examination to be held in each
province before a board composed of the judge of the Court of First Instance, the
provincial fiscal, and a practicing lawyer appointed by the judge, under rules and
regulations to be prescribed by the Attorney-General with the approval of the
Secretary of Finance and Justice.
The duration of eligibility derived from examination before a board, as aforesaid, shall be for a period of four years only, from the date of examination, or if meanwhile the examinee has held the office of justice of the peace, auxiliary justice of the peace, notary public, or procurador judicial, for four years from the date on which he ceased to hold such office.

The examination requirement shall not be enforced in case the appointee is an officer of the United States Army or of the Philippine Government, or when there is no person having the necessary qualifications who is willing to accept the office. In this last-mentioned case the appointment shall continue only until such time as a qualified person can be found who is willing to accept the office.

In the future no person shall be appointed justice of the peace or auxiliary justice of the peace for the city of Manila or for any provincial capital who has not been admitted by the Supreme Court to practice law.

SECTION 240. Fee to be Paid by Examinee. — The applicant for examination for justice of the peace shall pay an examination fee of five pesos, to be collected by the clerk of the Court of First Instance.

SECTION 241. Fee of Examining Lawyer. — The lawyer appointed by the judge as a member of the board of examination shall be entitled to a compensation of twenty pesos for each day of actual service to be paid out of the appropriation for Courts of First Instance.

SECTION 242. Filling of Vacancy in Office of Justice of Peace. — When a vacancy occurs in the office of any justice of the peace, except in the city of Manila, the judge of the Court of First Instance of the district shall forward to the Governor-General a list of names of persons qualified to fill said vacancy, accompanied by all the applications presented by persons desirous of appointment. In making appointments from such list preference shall be given to any lawyer or justice of the peace of the province who may desire to transfer to another station.
and to any auxiliary justice of the peace whose record entitles him to promotion. However, the Governor-General, when he deems such course to be in the public interest, may appoint to the position any qualified person not included in the list and not an applicant for the place.

[2041-1.]

SECTION 243. Auxiliary Justice — Qualifications and Duties. — The auxiliary justice of the peace shall have the same qualifications and be subject to the same restrictions as the regular justice, and shall perform the duties of said office during any vacancy therein or in case of the absence of the regular justice from the municipality, or of his disability or disqualification, or in case of his death or resignation until the appointment and qualification of his successor, or in any cause whose immediate trial the regular justice shall certify to be specially urgent and which he is unable to try by reason of actual engagement in another trial.

[2041-7.]

In case there is no auxiliary justice of the peace to perform the duties of the regular justice in the cases above mentioned, the judge of the district shall designate the nearest justice of the peace of the province to act as justice of the peace in such municipality, town, or place, in which case the justice of the peace so designated shall have jurisdiction and shall receive seventy-five per centum of the sum of his salary and that of the justice of the peace whom he may substitute.

[2559.]

SECTION 244. Court Room and Supplies. — The municipalities and townships to which a justice of the peace pertains shall provide him with a room in the tribunal, or elsewhere in the center of population, suitable for holding court and shall supply the necessary furniture, lights, and janitor service therefor, and shall also provide him with such of the printed laws in force in the Philippine Islands as may be required for his official use. The similar expenses of maintaining the office of a justice of the peace appointed in unorganized territory shall be borne by the province.

Legal blanks and the dockets required by law, as well as the notarial seal to be used by the justice as ex officio notary public, shall be furnished by the Bureau of Justice.

[1627-28; Comp. 2244.]

SECTION 245. Clerks of Certain Courts. — The justice of the peace of Manila shall be allowed two clerks at the expense of said city. The justices of the
peace of Iloilo and Cebu shall each be allowed two clerks at the expense of those respective municipalities.

[1741-2.]

The justices of the peace at the provincial capitals of Palawan and Batanes shall serve as clerks of the Court of First Instance in their provinces, without additional compensation.

[2617.]

**ARTICLE II**

*Exercise of Functions of Justices of Peace*

SECTION 246. *Miscellaneous Powers of Justice of Peace.* — A justice of the peace shall have power anywhere within his territorial jurisdiction to solemnize marriages, authenticate merchants' books, administer oaths, and take depositions and acknowledgments; and in his capacity as *ex officio* notary public may perform any act within the competency of a notary public.

[2041-3.]

SECTION 247. *Attendance at Court — Permission for Justice to Pursue Other Vocation.* — A justice of the peace or auxiliary justice shall be present as often as the business of his court requires; and a justice of the peace shall be present at least once each business day at an appointed hour in his office or at the place where his court is held, but he may during his incumbency, with the permission of the judge of first instance of the district, pursue any other vocation or hold any other office or position.

No justice or auxiliary justice may act as the attorney for any party to a cause commenced in his court or elsewhere except by special permission of the said judge.

[1627-29.]

SECTION 248. *Hearing of Cause at Place Other than Office of Justice of Peace.* — Upon written request of both parties to a cause, a justice of the peace may hear the same at any suitable place in his jurisdiction; and in such case his necessary travel expense from his official station to the place of trial, and upon return therefrom, not exceeding two and one-half pesos per day in all, may be taxed as costs, but if the trial of more than one of such cases is requested in a particular locality, he shall arrange to try them as nearly as possible at the same
time and place and shall divide the travel expense among them proportionately to
the time consumed in the trial of each case.

[1627-28; Comp. 2244.]

SECTION 249. Service of Process of Justice of Peace. — The sheriff of
the province shall serve or execute, or cause to be served and executed, all civil
writs, processes, and orders issued by any justice of the peace in the province; and
civil process, other than executions, may be served by any person designated by the
justice for that purpose. Criminal process issued by a justice of the peace shall be
served or executed by the president of the municipality or other local political
division, by means of the local police, or in the city of Manila by the members of
its police department; but such process may also be served or executed with equal
effect by the sheriff.

Criminal process may be issued by a justice of the peace, to be served
outside his province, when the judge of first instance of the district, or in his
absence the provincial fiscal, shall certify that in his opinion the interests of justice
require such service.

[1741-2; 1764-6.]

SECTION 250. Seal of Justice Acting as Notary Public. — The use of a
seal of office shall not be necessary to the authentication of any paper, document,
or record signed by a justice of the peace or emanating from his office except when
he acts as notary public ex officio.

ARTICLE III

Justices of Peace Ex-Officio

SECTION 251. Appointment of Government Officers as Justices of
Peace Ex Officio. — When in the opinion of the Governor-General the public
interest shall so require, he may appoint any suitable person in the Government
service to act in the capacity of justice of the peace ex officio, without additional
compensation in any specially organized province or in any province of the
Department of Mindanao and Sulu, with such territorial jurisdiction as shall be
determined by resolution of the Upper House of the Philippine Legislature and
stated in the commission issued to the appointee; provided such jurisdiction shall
not extend to, or be hereafter exercised at any place within the jurisdiction of any
duly appointed justice of the peace or auxiliary justice of the peace.

[955-4; 1396-24 (b); 1693-2, 3; 1816-1; 2091-2 (a); 2617.]
SECTION 252. Salaries of Justices of Peace. — Justices of the peace shall receive the following salaries per annum:

(a) In municipalities of the first class, nine hundred and sixty pesos.

(b) In municipalities of the second class, eight hundred and forty pesos.

(c) In municipalities of the third class, seven hundred and twenty pesos.

(d) In municipalities of the fourth class and other places not specially provided for by law, six hundred pesos:

Provided, however, That the salary of the justice of the peace of the city of Manila shall be three thousand six hundred pesos; of the justices of the peace at the capitals of the Provinces of Iloilo, Cebu, and Pangasinan, two thousand four hundred pesos; of the justices of the peace at the capitals of the Provinces of Albay, Ambos Camarines, Batangas, Bulacan, Ilocos Sur, Occidental Negros, Pampanga, and Tayabas, one thousand eight hundred pesos; of the justices of the peace at the capitals of the Provinces of Cagayan, Capiz, Cavite, Ilocos Norte, Laguna, Rizal, Samar, and Sorsogon, one thousand five hundred pesos; of the justices of the peace at the capitals of other regularly organized provinces and at the capitals of Mindoro, Palawan, and Batanes, one thousand two hundred pesos.

[2617-2.]

ARTICLE IV

Salaries, Compensation, and Fees

SECTION 253. Payment of Salaries of Justices of Peace. — In order to facilitate the payment of the salaries of justices of the peace in the provinces, the treasurer of the respective political division concerned shall advance the same monthly out of any proper available funds in their possession and such advances shall be reimbursed monthly from the Insular appropriation.

[136-71; 2041-6.]

SECTION 254. Compensation of Auxiliary Justice. — An auxiliary justice of the peace, when performing all the duties of a justice of the peace, shall receive the full compensation which would have accrued to the office of justice. In cases where the justice of the peace, without ceasing to act as justice, shall certify any cause to the auxiliary justice for trial, the latter shall receive compensation in an amount equivalent to the fees accruing in such cause, which amount shall be
deducted from the salary of the regular justice.

[2041-7; Circ. 201, Prov. Div., Bur. Audits.]

When the auxiliary justice acts as substitute for the regular justice while the latter is absent on official business, the compensation of the auxiliary justice shall not be deducted from the salary of the justice.

[2131-3 (71).]

SECTION 255. Fees Collectible by Justice of Peace. — No fee, compensation, or reward of any sort, except such as is expressly prescribed and allowed by law, shall be collected or received for any service rendered by a justice of the peace or by any officer or employee of his court.

[136-73; 190-790 as amended by 2041-8; Comp., 2247.]

SECTION 256. Moneys Paid into Courts of Justices of Peace — By Whom to be Received. — All moneys accruing to the Government in courts of justices of the peace, including fees, fines, forfeitures, costs, or other miscellaneous receipts, and all trust or depository funds paid into such courts shall be received by the deputy provincial treasurer, or in the city of Manila by the Collector of Internal Revenue, for disposition according to law.

SECTION 257. Disposition of Government Moneys Derived from Courts of Justices of Peace. — Such of these moneys as accrue to the Government shall be turned over to the Collector of Internal Revenue, who shall have the administrative jurisdiction over such collections and shall pay the same into the Insular Treasury to the credit of the general funds of the Insular Government.

[2131-3 (71).]

SECTION 258. Monthly Report of Justice of Peace. — On the first of the month each justice of the peace shall submit to the receiving officer, upon forms prescribed by the Bureau of Audits, a detailed report of all official business transacted by him or in his court during the preceding month, such as marriages solemnized, actions begun, terminated, or pending in the court, together with an itemized statement of all fees and costs collected and for what service.

[1764-2; 2041-6.]

ARTICLE V

Supervision Over Justices of Peace
SECTION 259. *Supervision of Judges of First Instance Over Justices of Peace — Annual Report of Justice.* — The judge of the Court of First Instance shall at all times exercise supervision over the justices of the peace within his district, and shall keep himself informed of the manner in which they perform their duties, by personal inspection whenever possible, from reports which he may require from them, from cases appealed to his court, and from all other available sources. In proper cases he shall advise and instruct them whenever requested, or when occasion arises, and such justices of the peace shall apply to him and not the Attorney-General for advice and instruction, and any such inquiries received by the Attorney-General shall be referred by him to the judge of the proper district.

The justice of the peace shall, during the first five days of the fiscal year, forward to said judge of the district a report concerning the business done in his court for the previous year, upon forms to be prescribed by the Attorney-General with the approval of the Secretary of Finance and Justice.

Such report shall be filed in the office of the clerk of the Court of First Instance, and said judge of the district shall, with the assistance of said clerk, embody a summary of such reports for each province of his district, together with other matters of interest and importance relative to the administration of justice therein, particularly with reference to justice of the peace courts, in a brief report, which he shall forward as soon as possible after the close of the fiscal year to the Secretary of Finance and Justice.

[2041-2.]

SECTION 260. *Suspension and Removal.* — If at any time the judge of first instance has reason to believe that a justice of the peace is not performing his duties properly, or if complaints are made which, if true, would indicate that the justice is unfit for the office, he shall make such investigation of the same as the circumstances may seem to him to warrant, and may, for good cause, reprimand the justice, or may recommend to the Governor-General his removal from office, or his removal and disqualification from holding office and may suspend him from office pending action by the Governor-General. The Governor-General may, upon such recommendation or on his own motion, remove from office any justice of the peace or auxiliary justice of the peace.

[1627-32.]

SECTION 261. *Final Disposition of Dockets.* — When a justice of the peace shall die or resign or shall be removed from office or shall remove from the jurisdiction to which he was appointed, or when his office shall in any way become vacant, such justice of the peace, or his legal representative in case of his death,
shall, within ten days thereafter, deliver his docket, process, papers, books, and all
records relating to his office to the justice appointed to fill the vacancy or to the
auxiliary justice of the same locality.

Where the documents and records aforesaid are delivered into the custody
of the auxiliary justice of the peace, it shall be his duty, during the time he shall
perform the duties of the office, safely to keep the same and to certify copies
thereof whenever lawfully demanded; and upon the appointment and qualification
of a justice of the peace to fill the vacancy, the said auxiliary justice shall deliver
all the documents and records pertaining to the office in question to the new justice
of the peace.

When any violation of this section comes to the knowledge of the judge of
first instance having supervision over the office in question, it shall be his duty to
issue a summary order for the delivery of the documents and records aforesaid,
under penalty of contempt.

[190-71; 1702-3.]

CHAPTER 12

Notaries Public

PRELIMINARY ARTICLE

Title of Chapter

SECTION 265. Title of Chapter. — This chapter shall be known as the
Notarial Law.

ARTICLE I

Appointment and Qualification of Notaries Public

SECTION 266. Appointment of Notaries Public. — Judges of Courts of
First Instance in the respective provinces may appoint as many notaries public as
the public good requires, and there shall be at least one for every municipality in
each province. Notaries public in the city of Manila shall be appointed by the
Supreme Court or, during vacation, by the Supreme Court judge assigned to
vacation duty.

[136-82 as amended by 2387 and 2433; 1165-1.]

SECTION 267. Qualifications for Appointment. — To be eligible for
appointment as notary public, a person must be a citizen of the Philippine Islands
or of the United States, and over twenty-one years of age. He must, furthermore, be a person who has been admitted to the practice of law or who has completed and passed in the studies of law in a reputable university or school of law, or has passed the examination for the office of justice of the peace or clerk or deputy clerk of court, or be a person who has at some time held the office of clerk or deputy clerk of court for a period of not less than two years, or a person who had qualified for the office of notary public under Spanish sovereignty.

In the city of Manila and in the capitals of the provinces, where there are two or more lawyers appointed as notaries public, no person other than a lawyer or a person who had qualified to hold the office of notary public under the Spanish sovereignty shall hold said office.

In municipalities or townships wherein no persons reside having the qualifications herein before specified, or having them, refuse to hold such office, judges of first instance may appoint other persons temporarily to exercise the office of notary public who have the requisite qualifications of fitness and morality.

SECTION 268. Disqualification Incident to Conviction of Crime. — No person shall be appointed notary public who has been convicted of any crime implying moral turpitude.

SECTION 269. Restriction on Right of Certain Officials to Act as Notaries Public. — Municipal presidents and treasurers shall not act as notaries public while holding office in the capacities mentioned.

Justices of the peace and clerks of court shall not act as notaries public except in the character of notaries public ex officio.

SECTION 270. Where Oath of Office to be Preserved. — The oath of office of a notary public in a province shall be filed and preserved, together with the commission, in the office of the clerk of the Court of First Instance of the province. The oath of office of a notary public in the city of Manila shall be filed and preserved, with the commission, in the office of the clerk of the Supreme Court.
SECTION 271. Form of Commission for Notary Public. — The appointment of a notary public shall be in writing, signed by the judge, and substantially in the following form:

GOVERNMENT OF THE PHILIPPINE ISLANDS,

Province of _________________________

This is to certify that __________________, of the municipality of ______________ in said province, was, on the ______________ day of __________, anno Domini nineteen hundred and __________, appointed by me a notary public, within and for the said province, for the term ending on the first day of January, anno Domini nineteen hundred and ______.

___________________________
Judge of the Court of First Instance of said Province.

[136-83.]

SECTION 272. Certificate of Appointment to be Forwarded to Executive Secretary. — Clerks of Courts of First Instance shall make and forward to the Executive Secretary immediately after the commission and oath of office of any notary public are recorded in said clerk's office a certificate of such appointment and the term of office of the appointee. A record shall be kept of all such certificates in the office of the Executive Secretary.

[136-85.]

SECTION 273. Term of Office. — The term of office of a notary public shall end at the expiration of the two-year period beginning upon the first day of January of the year in which the appointment is made.

[136-82.]

ARTICLE II

Jurisdiction and Powers

SECTION 274. Territorial Jurisdiction. — The jurisdiction of a notary public in a province shall be coextensive with the province. The jurisdiction of a notary public in the city of Manila shall be coextensive with said city. No notary shall possess authority to do any notarial act beyond the limits of his jurisdiction.
SECTION 275. *Powers of Notary Public.* — Every notary public shall have power to administer all oaths and affirmations provided for by law, in all matters incident to his notarial office, and in the execution of affidavits, depositions, and other documents requiring an oath, and to receive the proof or acknowledgment of all writings relating to commerce or navigation, such as bills of sale, bottomries, mortgages, and hypothecations of ships, vessels, or boats, charter parties of affreightments, letters of attorney, deeds, mortgages, transfers and assignments of land or buildings, or an interest therein, and such other writings as are commonly proved or acknowledged before notaries; to act as magistrates, in the writing of affidavits or depositions, and to make declarations and certify the truth thereof under his seal of office, concerning all matters done by him by virtue of his office.

ARTICLE III

Notaries Public Ex Officio

SECTION 276. *Officers Acting as Notaries Public Ex Officio.* — Except as otherwise specially provided, the following officials, and none other, shall be deemed to be notaries public ex officio, and as such they are authorized to perform, within the limits of their territorial jurisdiction as hereinbelow defined, all the duties appertaining to the office of notary public:

(a) The chief of the division of archives, patents, copyrights, and trade-marks, the clerk of the Supreme Court, the clerk of the Court of First Instance of the Ninth Judicial District, and the chief of the General Land Registration Office, when acting within the limits of the city of Manila.

(b) Clerks of Courts of First Instance outside of the city of Manila, when acting within the judicial districts to which they respectively pertain.

(c) Justices of the peace, within the limits of the territory over which their jurisdiction as justices of the peace extends; but auxiliary justices of the peace and other officers who are by law vested with
the office of justice of the peace *ex officio* shall not, solely by reason of such authority, be also entitled to act in the capacity of notaries *ex officio*.

[2131-1.]

The authority conferred in subsections (a) and (b) hereof may, in the absence of the chief or clerk of court, be exercised by an assistant chief, acting chief, or deputy clerk of court pertaining to the office in question.

SECTION 277. *Notary Public Ex Officio Required to Use Register.* — No person shall do any act in the capacity of notary public *ex officio* in cases where full notarial authentication is required unless he shall have the prescribed notarial register; but the notarial acts of an assistant chief, acting chief, or deputy clerk shall be entered in the same register as would be used by his principal.

[136-87; 2035-2; 2244-1.]

**ARTICLE IV**

*Notarial Seal*

SECTION 278. *Seal of Notary Public.* — Every person appointed to the position of notary public shall have a seal of office, to be procured at his own expense, which shall be affixed to papers officially signed by him. It shall be of metal and shall have the name of the province and the words "Philippine Islands" and his own name engraved on the margin thereof, and the words "notary public" across the center. An impression of such seal directly on the paper or parchment on which the writing is had shall be as valid as if made on wax or wafer.

[906-1.]

In the case of the chief of the General Land Registration Office or other clerk of court acting as notary, public *ex officio*, it shall suffice to use the official seal of the court to which the officer in question pertains: other officials authorized to act as notaries public *ex officio* are not required to keep or use a seal, unless especially so prescribed by law.

**ARTICLE V**

*Notarial Register*

SECTION 279. *Notarial Register.* — Every notary public shall keep a register to be known as the notarial register, wherein record shall be made of all his...
official acts as notary; and he shall supply a certified copy of such record, or any part thereof, to any person applying for it and paying the legal fees therefor.

[2035-1.]

Such register shall be kept in books to be furnished by the Attorney-General to any notary public upon request, and upon payment of the actual cost thereof but officers exercising the functions of notaries public ex officio shall be supplied with the register at Government expense. The register shall be duly paged, and on the first page the Attorney-General shall certify the number of pages of which the book consists.

[2387-3.]

SECTION 280. Matters to be Entered Therein. — The notary public shall enter in such register, in chronological order, the nature of each instrument executed, sworn to, or acknowledged before him, the person executing, swearing to, or acknowledging the instrument, the witnesses, if any, to the signature, the date of the execution, oath, or acknowledgment of the instrument, the fees collected by him for his services as notary in connection therewith, and, when the instrument is a contract, he shall keep a correct copy thereof as part of his records, and shall likewise enter in said records a brief description of the substance thereof, and shall give to each entry a consecutive number, beginning with number one in each calendar year. The notary shall give to each instrument executed, sworn to, or acknowledged before him a number corresponding to the one in his register, and shall also state on the instrument the page or pages of his register on which the same is recorded. No blank line shall be left between entries.

[2387-3.]

When a notary public shall protest any draft, bill of exchange, or promissory note, he shall make a full and true record in his notarial register of all his proceedings in relation thereto, and shall note therein whether the demand for the sum of money therein mentioned was made, of whom, when, and where; whether he presented such draft, bill, or note; whether notices were given, to whom, and in what manner; where the same was made, and when, and to whom, and where directed; and of every other fact touching the same.

[136-89.]

At the end of each week the notary shall certify in his register the number of instruments executed, sworn to, acknowledged, or protested before him; or if none such, the certificate shall show this fact.
SECTION 281. **Disposition of Notarial Register.** — Immediately upon his notarial register being filled, and also within fifteen days after the expiration of his commission, unless reappointed, the notary public shall forward his notarial register to the clerk of the Court of First Instance of the province or of the city of Manila, as the case may be, wherein he exercises his office, who shall examine the same and report thereon to the judge of the Court of First Instance. If the judge finds that no irregularity has been committed in the keeping of the register, he shall forward the same to the chief of the division of archives, patents, copyrights, and trade-marks of the Executive Bureau. In case the judge finds that irregularities have been committed in the keeping of the register, he shall refer the matter to the fiscal of the province — and in the city of Manila, to the prosecuting attorney — for action, and the sending of the register to the chief of the division of archives, patents, copyrights, and trade-marks of the Executive Bureau shall be deferred until the termination of the case against the notary public.

ARTICLE VI

**Supervisory Authority of Judges Over Notaries Public**

SECTION 282. **Supervision of Judges of First Instance Over Notaries Public.** — The judge of the Court of First Instance in each judicial district shall at all times exercise supervision over the notaries public within his district and shall keep himself informed of the manner in which they perform their duties by personal inspection wherever possible, or from reports which he may require from them, or from any other available source.

In the city of Manila such supervision shall be exercised by one of the judges of the Court of First Instance of the Ninth Judicial District to be thereunto assigned by the judges of the four branches of said court.

SECTION 283. **Grounds for Revocation of Commission.** — The following derelictions of duty on the part of a notary public shall, in the discretion of the proper judge of first instance, be sufficient ground for the revocation of his commission:
(a) The failure of the notary to keep a notarial register.

(b) The failure of the notary to make the proper entry or entries in his notarial register touching his notarial acts in the manner required by law.

(c) The failure of the notary to affix to acknowledgments the date of expiration of his commission, as required by law.

(d) The failure of the notary to forward his notarial register, when filled, to the proper clerk of court.

(e) The failure of the notary to make the proper notation regarding cedula certificates.

(f) The failure of a notary to make report, within a reasonable time, to the proper judge of first instance concerning the performance of his duties, as may be required by such judge.

(g) Any other dereliction or act which shall appear to the judge to constitute good cause for removal.

ARTICLE VII

Miscellaneous Provisions

SECTION 284. Affixing Date of Expiration of Commission. — Notaries public shall affix to all acknowledgments taken and certified by them, according to law, a statement of the date on which their commissions expire.

SECTION 285. Requirement as to Notation of Payment of Cedula Tax. — Every contract, deed, or other document acknowledged before a notary public
shall have certified thereon that the parties thereto have presented their proper cedula certificates or are exempt from the cedula tax, and there shall be entered by the notary public as a part of such certification the number, place of issue, and date of each cedula certificate as aforesaid.

[867-1.]

SECTION 286. Compensation of Notaries Public. — No fee, compensation, or reward of any sort, except such as is expressly prescribed and allowed by law, shall be collected or received for any service rendered by a notary public. Such moneys collected by notaries public proper shall belong to them personally. Officers acting as notaries public ex officio shall charge for their services the fees prescribed by law and account therefor as for Government funds.

[216-2; 867-28; 2035-3.]

TITLE V

Government Service and Employment in General, to which are Added Various Laws of General Application

CHAPTER 13

Provisions Common to Various Bureaus and Offices

ARTICLE I

Bureau Organization

SECTION 290. Seal of Bureau. — The respective Bureaus shall keep appropriate seals, with which shall be sealed all commissions, records, transcripts, and other documents requiring authentication.

SECTION 291. Powers and Duties of Chiefs of Bureaus. — The Director or other chief official in each Bureau or Office shall exercise the functions of chief executive and administrative officer thereof. It shall be his duty, under the supervision of the proper Department head, to exercise general authority in all matters embraced within the jurisdiction of the Bureau or relating to the operation thereof and to see to the enforcement of all laws and regulations pertaining to it.

For administrative purposes, a Bureau chief may, consistently with law, distribute the work of his Bureau among such permanent divisions and sections as may be deemed advisable; and he shall define the duties of his subordinates in so
far as may be desirable for the efficiency of the service.

SECTION 292. **Authority to Prescribe Forms and Make Regulations.** — Every chief of Bureau shall prescribe forms and make regulations or general orders, not inconsistent with law, to secure the harmonious and efficient administration of his branch of the service and to carry into full effect the laws relating to matters within the jurisdiction of his Bureau; but penalties shall not be prescribed in any such regulations or orders for violation thereof except as expressly allowed by law.

Regulations and orders shall become effective only when approved by the Department head and published in the Official Gazette or otherwise publicly promulgated. Formal approval or publication shall not be necessary as regards circulars of information or instructions for the guidance of officers and employees in the internal administration of the affairs of the Bureau.

All general orders issued by a Bureau chief shall be serially numbered. Such orders shall be called administrative orders and they shall be so entitled.

SECTION 293. **Officials and Subordinates of Bureaus and Offices in General.** — The officials and subordinates of each of the several Departments, Bureaus, Offices, and branches of the service shall consist of such as are specified in this Code and of such other assistants, clerks, employees, and agents as may, in each case, be essential to the proper accomplishment of the work required to be done and available within the limits of appropriated funds.

[222-6; 1407-35.]

SECTION 294. **Authority of Bureau Chief to Employ and Discharge Subordinates.** — Laborers receiving compensation at a rate of seven hundred and twenty pesos or less per annum and other employees receiving compensation at the rate of two hundred and forty pesos or less per annum shall be employed and discharged by the chief of Bureau or Office, subject only to the general control of the Department head.

Other subordinates and employees shall be employed and discharged by the chief of Bureau or Office and, except as otherwise specially provided, in conformity with the provisions of the Civil Service Law.

[1698-1.]

SECTION 295. **Duties of Assistants and Other Subordinates.** — Assistant chiefs and other subordinates in every Bureau, Office, and branch of the service shall, respectively, perform therein such duties as may be required of them
by law or regulation or as may be specified by the chief or head of the office or other person in lawful authority over them.

The circumstance that the duties of any subordinate officer or employee are specified by law shall not, in the absence of special restriction, be understood to prevent his being assigned to additional duties by proper authority, when not inconsistent with the performance of the duties imposed by law.

SECTION 296. Acting Chief of Bureau. — The assistant chief shall serve as acting chief during the absence or disability of the chief of a Bureau. If there be more than one assistant chief of equal rank, the Department head shall designate the particular one to supply the place in question, in the absence of special provision therefor. If there be no assistant chief, the Department head may designate any officer or employee of the Bureau or other officer in the service as such acting chief; and for the good of the service any officer or employee of the Bureau or other officer in the service may be so assigned even though there should be an assistant chief.

[1407-37; 1698-15.]

SECTION 297. Designation of Acting Head of Office by Governor-General. — During the temporary absence or disability of the head of any Office or branch of the service, not in or subordinate to a Bureau, the Governor-General may, in the absence of special provision, designate any officer or employee to fill his place.

[See 1698-15.]

SECTION 298. Performance of Duties of Subordinate Officers Temporarily Absent. — In case of the temporary absence or disability of any subordinate officer or employee in any Bureau or Office, the chief of such Bureau or Office may, in the absence of special provision, designate any other subordinate officer or employee in his Bureau or Office temporarily to perform the duties of the person thus absent or disabled, or he may temporarily perform such duties himself.

[1698-15; Comp., 696.]

SECTION 299. Filling of Vacancies. — Vacancies caused by the death, resignation, or removal of any officer or subordinate may be temporarily supplied in the same manner as in case of absence or disability. Such vacancies shall not be filled by permanent appointment until the expiration of any leave allowable to the predecessor, unless the Governor-General or proper head of Department is of the opinion that the exigencies of the service require that the appointment be made
SECTION 300.  Filling of Vacancy by Appointment of Person or Persons in Lower Grade. — With the prior approval of the Governor-General or proper head of Department, a vacancy in a position of any grade may be filled by the appointment of one person or more of a lower grade; but in such case the aggregate of salaries paid shall not be greater than the salary authorized by law for that position.

SECTION 301.  Bonds Required of Private Persons — Duties of Bureau Chief in Respect Thereto. — The chief of each Bureau shall, consistently with law, prescribe the form and fix the amount of all bonds executed by private parties to the Government under the laws pertaining to his Bureau and shall pass on the sufficiency of the security and retain possession of the bond.

When it appears that any such bond is risky or insufficient, such chief may require better security, and after notice to the party concerned, and upon his failure within a reasonable time to give better security, or additional security, may abrogate the privileges secured by the giving of the bond, but such action shall be without prejudice to the liability of any person or property already obligated.

SECTION 302.  Contract for Transportation Equipment Belonging to Employee — Loan for Purchase of Equipment. — Subject to restriction and regulation by executive order the chiefs of Bureaus may, in the absence of other adequate transportation equipment, enter into contracts with employees for the use by the latter, respectively, on official business, of transportation equipment owned by them, at a rental to be paid from the transportation-expense funds of the Bureau in question; but no allowance hereunder shall be in excess of twenty pesos per month in the case of a horse, or thirty pesos per month in the case of motor vehicles or vessels. When the nature of the official duties of any such employee justifies the permanent assignment to him of transportation equipment for his official use, he may, in the absence of other suitable means of transportation and with the prior approval of the proper head of Department, be loaned from the same funds an amount sufficient to purchase the necessary means of transportation, not to exceed four hundred pesos for an American horse or motor vehicle and two hundred pesos for a native horse, such loan to be repaid to the Government in monthly installments of not less than ten per centum of the amount loaned.

ARTICLE II
Hours of Labor

SECTION 303. Legal Hours of Labor — Minimum Requirement. — The chiefs of Bureaus and Offices in every branch of the Government service shall require of all employees, of whatever grade or class, not less than the legal number of hours of labor.

Such hours, except for schools and courts, shall be as prescribed in the Civil Service Rules and as otherwise from time to time disposed in temporary executive orders, in the discretion of the Governor-General; but save on Saturday and during the heated season they shall not be less than six and one-half hours per day, not including time for lunch.

[1698-22; 1881-1.]

SECTION 304. Government Employees not Required to Work on Holidays. — Upon holidays the schools, courts, and the various Departments, Bureaus, and Offices pertaining to the administration of the Insular, provincial, and municipal governments shall be closed; and on such days attendance or labor shall not be required of employees, except as otherwise provided.

SECTION 305. On Saturdays and During Heated Season. — On Saturdays throughout the year and on all days during the heated season, from April first to June fifteenth, inclusive, the period of labor may be reduced to five continuous hours; but an executive order so disposing shall not oblige the head of any Department, Bureau, or Office so to reduce the hours of labor in his branch of work, but shall leave the same in his discretion subject to the requirements of the service.

[1881-1.]

SECTION 306. Temporary Suspension of Labor for Special Reasons. — The Governor-General may, for special reasons only, direct that any Department, Bureau, or Office be closed during any particular day, or for part of a day, as occasion requires.

SECTION 307. Extension of Hours and Requirement of Overtime Work. — When the interests of the public service so require, the head of any Department, Bureau, or Office may extend the daily hours of labor, in what manner soever fixed, for any or all of the employees under him, and may likewise require any or all of them to do overtime work not only on work days but also on holidays.

[1881-1.]
ARTICLE III

Officials Authorized to Execute Government Conveyances and Contracts

SECTION 308. Authority of Governor-General to Execute Conveyances and Contracts Relating to Real Property. — When the Government of the Philippine Islands is party to a deed or any instrument conveying the title of real property or is party to any lease or other contract relating to real property belonging to said Government, said deed, instrument, or contract shall be executed on behalf of said Government by the Governor-General, unless authority to execute the same is by law expressly vested in some other officer.

SECTION 309. Authority of Insular Officials to Make Contracts. — Written contracts not within the purview of the preceding section shall, in the absence of special provision, be executed, with the approval of the proper Department head, by the chief of the Bureau or Office having control of the appropriation against which the contract would create a charge; or if there be no such chief, by the proper Department head himself or the Governor-General, as the case may require.

Contracts on behalf of the Insular Government with companies operating vessels engaged in the coastwise trade to secure the carriage of freight and passengers for the Government shall be executed by the Secretary of Commerce and Police, subject to such restrictions as may be prescribed by law; but vessels engaged in the coastwise trade and vessels plying between Philippine ports shall continue to carry mail free.

ARTICLE IV

Gratuitous Conveyance of Government Property for Certain Purposes

SECTION 310. Conveyance of Government Property to Province, City, or Municipality. — When real property belonging to the Government of the Philippine Islands is needed for school purposes or other proper governmental use by the province, city, municipality, or other local political division wherein the property is situated, it shall be competent for the Governor-General to execute to such province, city, municipality, or other local political division a proper conveyance thereof by way of gift, sale, lease, exchange, or otherwise, and upon such terms, to be inserted in the instrument of conveyance, as shall seem to him most convenient for the interests of the parties concerned. But nothing herein shall be deemed to authorize the conveyance of unreserved public land, friar land, or any
other real property held by the Government of the Philippine Islands upon special trust.

[1813-1; 1890.]

SECTION 311.  Conveyance of Provincial Property to Other Branches of Government. — When real property belonging to any province is needed for school purposes or other proper governmental use by the Government of the Philippine Islands or by any government of a municipality or other local political division wherein the property is situated, it shall be competent for the provincial board, by resolution, to authorize the governor of the province to convey the same in due form to said Government, municipality, or other division, as the case may be; and such conveyance may be made without consideration, if the board shall so determine.

[1492-1.]

SECTION 312.  Conveyance of Municipal Property to Other Branches of Government. — When real property belonging to any municipality, township, or other local political division, is needed for school purposes or other governmental use by the Government of the Philippine Islands or by the government of the province wherein the property is situated, it shall be competent for the council of the municipality or other local division, by resolution, to authorize the conveyance of said property in due form to said Government or province, as the case may be; and such conveyance may be made without consideration, if the council shall so determine.

[1492-2.]

ARTICLE V

Miscellaneous Receipts of Bureaus and Offices

SECTION 313.  Charges for Property Sold or Service Rendered — Refunds. — For services not required by law to be rendered without charge, for supplies furnished, or articles of any kind sold to other branches of the Government, or to any person or persons, the chief of a Bureau or Office may, upon the approval of the proper head of Department, charge and collect the cost of the same, or such other rate in excess of cost as may be prescribed by law or approved by the same authority. For cities, organized under special charters, such rate, unless otherwise prescribed by law, shall be fixed at cost or in excess of cost by the boards or councils of said cities; and in the case of the provinces, municipalities, townships, and settlements, by the proper provincial treasurers,
with the approval of the respective provincial boards.

[1679-9, 10; 1792-66; 1873-5; Comp., 721.]

Upon the submission of facts warranting such action and consistently with good business practice, the authorities which fix the amounts to be paid for services rendered and supplies or articles furnished or sold, in accordance with the foregoing, may recommend that the whole or part of any sum so paid be refunded, and the same shall thereupon be done, upon the approval of the Insular Auditor.

[1679-11.]

SECTION 314. Disposition of Miscellaneous Bureau Receipts. — Money collected for property thus sold or service rendered, and all other receipts or earnings of Bureaus, Offices, and branches of the Insular service, not being revenue or the proceeds of taxation, shall accrue, in the absence of special provision, to the general unappropriated surplus of the Insular Government.

[2319-4.]

In case of the provinces, municipalities, townships, settlements, and cities incorporated under special charters, such receipts shall be paid into their respective treasuries as are their other treasury funds and shall be expendable in the same manner.

[174-1; 1679-10; 1873-5.]

ARTICLE VI

Official Reports

SECTION 315. Annual Report of Chiefs of Bureaus and Heads of Offices. — All provincial governors and the Municipal Board of the city of Manila, and all chiefs of Bureaus and heads of Offices of the Insular Government shall severally render annual reports to their respective heads of Department for each fiscal year. Such reports shall be typewritten but shall not be printed unless by specific approval of the Governor-General. Official copies of all such reports and statements shall be filed in English and Spanish by the Executive Secretary with the Philippine Legislature at the beginning of each regular session.

[2305-2; 2355-1.]

SECTION 316. Time for Submission of Annual Reports. — Except as otherwise specially provided, all reports and statements covering the fiscal year
required to be rendered annually by any officer of the Government of the Philippine Islands or of any branch thereof or of the government of any political division or subdivision of the Philippine Islands, shall be rendered as soon as practicable after the first of January of each year.

[2305-2.]

SECTION 317.  _Form and Contents of Reports in General._ — The following general rules shall be observed in regard to the form and contents of annual reports:

(a) Such report shall generally contain concise statements of the work of the Bureau or Office concerned and expenditures incurred in the prosecution of the same during the fiscal year, to which shall be added recommendations as to the future, including plans for specific work to be undertaken, if such there be.

(b) Financial reports contained in the annual reports shall be compared and brought into agreement with the Auditor's books.

[Ex. Or. 48 (1909).]

(c) In addition, the report shall contain in each case the matter specifically required by law or regulation to be incorporated therein.

SECTION 318.  _Special Reports Required by Department Head._ — Each chief of Bureau or other officer of the Government shall make such special reports concerning the work of his Bureau or Office as may from time to time be required of him by the Governor-General or proper head of Department.

SECTION 319.  _Submission of Annual Estimates._ — At least thirty days before the opening of each regular session of the Philippine Legislature, each chief of Bureau or head of Office of the Insular Government shall file with the Executive Secretary a statement of the receipts and expenditures of his Bureau or Office during the year and an estimate of the receipts and necessary expenditures thereof for the ensuing fiscal year, including any other details which the Governor-General may require.

[2386-1.]

Such reports shall be made in English and Spanish upon forms prescribed by the Executive Secretary.
ARTICLE VII

Miscellaneous Provisions

SECTION 320. Inhibition Against Purchase of Property at Tax Sale. — Officials and employees of the Government of the Philippine Islands are prohibited from purchasing, directly or indirectly, from the Government, any property sold by the Government for the nonpayment of any public tax. Any such purchase by a public official or employee shall be void.

SECTION 321. Powers Incidental to Taking of Testimony. — When authority to take testimony or evidence is conferred upon an administrative officer or upon any nonjudicial person, committee, or other body, such authority shall be understood to comprehend the right to administer oaths and summon witnesses and shall include authority to require the production of documents under a subpoena ducès tecum or otherwise, subject in all respects to the same restrictions and qualifications as apply in judicial proceedings of a similar character.

Any one who, without lawful excuse, fails to appear upon summons issued under the authority of the preceding paragraph or who, appearing before any individual or body exercising the power therein defined, refuses to make oath, give testimony, or produce documents for inspection, when thereunto lawfully required, shall be subject to discipline as in case of contempt of court and upon application of the individual or body exercising the power in question shall be dealt with by the judge of first instance having jurisdiction of the case in the manner provided by law.

CHAPTER 14

Salary Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 325. Title of Chapter. — This chapter shall be known as the Salary Law.

ARTICLE I
Salaries and Compensation in General

SECTION 326.  Salary of Official Determined by Appropriation. — A statute fixing the salary of a Government officer or employee at a definite amount shall, in the absence of special provision, be deemed to be repealed, so far as relates to the amount of such salary, by any subsequent appropriation Act making a different definite sum available therefor.

[See 2319-1 (last par.).]

SECTION 327.  Pay of United States Officer Detailed for Duty in Philippine Service. — An officer of the United States Army or Navy, when detailed to perform the duties of an office under the Insular Government, shall receive in lieu of the salary authorized for said office the difference between the pay actually received by him from the Army or Navy during said detail and the amount of said salary.

[1407-39.]

SECTION 328.  Division of Annual Salary into Fractional Parts. — All annual salaries shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payment for part of a month the amount to be paid for each day shall be determined by dividing the monthly pay into as many parts as there are days in the particular month.

SECTION 329.  When Salary Begins to Accrue. — Unless otherwise specially provided by law, the salary of any person appointed to a position in the Philippine service shall begin on the day he enters upon the discharge of the duties of his position.

SECTION 330.  Date of Taking Effect of Appointments and Promotions. — Where a new position is created or the salary of an existing position is increased, appointment to such new position or promotion to the increased salary shall not be effective, unless expressly so provided, prior to the enactment of the law creating the new position or authorizing the higher salary; and aside from exceptional cases, approved as such by the proper head of Department, an appointment or promotion shall not be effective as of a date prior to that upon which the appointment or promotion is actually made.


SECTION 331.  Salary of Employee Transferred to Other Branch of Service. — When an employee stationed in the Philippine Islands is transferred
from one branch of the Government service to another, and a change of station is thereby rendered necessary, the salary incident to his new position shall begin when he leaves his former station, provided he travels to his new destination in ordinary course; otherwise he shall be allowed such salary prior to arrival at his new destination for such time only as is ordinarily consumed in travel between the places in question.

[1509-4.]

SECTION 332. Inhibition Against Payment of Extra Compensation. — In the absence of special provision, persons regularly and permanently appointed under the Civil Service Law or whose salary, wages, or emoluments are fixed by law or regulation shall not, for any service rendered or labor done by them on holidays or for other overtime work, receive or be paid any additional compensation; nor, in the absence of special provision, shall any officer or employee in any branch of the Government service receive additional compensation on account of the discharge of duties pertaining to the position of another or for the performance of any public service whatever, whether such service is rendered voluntarily or is exacted of him under authority of law.

[148-2, 3; 1881-1; Ex. Or. 11 (1911).]

SECTION 333. Payment of Salary Accruing Pending Suspension. — When the chief of a Bureau or Office suspends a subordinate officer or employee from duty, the person suspended shall not receive pay during suspension unless the Department head shall so order; but upon subsequent reinstatement of the suspended person or upon his exoneration, if death should render reinstatement impossible, any salary so withheld shall be paid, but without prejudice to the application of the disciplinary provisions of section seven hundred and thirty hereof.

[1698-16.]

In case of a person suspended by the Governor-General or Secretary of War, no salary shall be paid during suspension unless so provided in the order of suspension; but upon subsequent reinstatement or exoneration of the suspended person, any salary so withheld may be paid in whole or in part, at the discretion of the officer by whom the suspension was effected.

SECTION 334. Extra Compensation for Substitutionary Service. — In case of the temporary absence or disability of the chief of any Bureau or Office, without pay, or in cases of a vacancy in such position, the Department head or person making temporary appointment may, in his discretion, order the payment of
additional compensation to the substitute who acts or is designated temporarily to supply the place, which compensation with his existing salary shall not exceed the salary authorized by law for the position filled.

[1698-15.]

A person who serves as acting chief of a Bureau or Office during the suspension of the chief may also be paid additional compensation in the same manner, if upon the final disposition of the matter of such suspension, the full salary is not paid to the officer who was suspended.

SECTION 335. Payment of Money Due to Deceased Employee. — Where money is due to the estate of a deceased officer or employee for salary or compensation incident to leave, the same may be paid to the person or persons whom the Attorney-General shall certify to the Insular Auditor as lawfully entitled thereto; but such payment shall be without prejudice to the right of any person claiming said sum, or a part thereof, subsequently to proceed by action in court against the person or persons who may have received the same.

[1041-1.]

ARTICLE II

Salaries of Appointees from United States

SECTION 336. Salaries of Appointees from United States. — A person residing in the United States who is appointed to a position in the Philippine civil service shall receive full salary from the date of his arrival in the Islands; and he shall receive half salary from the date of his embarkation (or in case of a judge of a court, from the date of his leaving home to come to Manila) until the date of his arrival, provided he proceeds directly to the Islands by the route indicated for him, otherwise for such time only as is ordinarily required to perform the journey by that route.

[867-1; 1698-29 (b); 1747-1.]

Except in the case of judges of courts, the half salary earned en route shall not be paid until after two years of satisfactory service in the Islands, unless prior thereto the appointee dies or is involuntarily separated from the service without fault.

[1698-29.]

SECTION 337. Half Salary Upon Retirement. — A regularly appointed
officer or employee, not being a judge of a court, who has come to the Islands upon appointment from the United States, and who has rendered continuous, faithful, and satisfactory service for three years or more after arrival in the Philippine Islands, shall, upon his retirement from the service, be allowed half salary for thirty days in addition to full salary for the period which may be granted him as leave of absence.

If appointed prior to January twelfth, nineteen hundred and four, such person shall also be furnished transportation from Manila to San Francisco or transportation of equal cost to the Government by any other route; but the transportation must be used within six months after retirement from the service.

[1698-29 (d).]

ARTICLE III

Scale of Salaries

SECTION 338. Scale of Salaries Received by Government Employees. — As regards salaries, employees in the Philippine service shall be arranged in grades according to the following scale; and in this schedule compensation at a stated rate refers not only to compensation paid at such rate for the whole or any part of the year but also to a salary fixed at so much per annum:

**Grade 1.** Persons receiving compensation at the rate of six thousand pesos or more per annum.

**Grade 2.** Persons receiving compensation at the rate of five thousand five hundred pesos or more, but less than six thousand pesos per annum.

**Grade 3.** Persons receiving compensation at the rate of five thousand pesos or more, but less than five thousand five hundred pesos per annum.

**Grade 4.** Persons receiving compensation at the rate of four thousand five hundred pesos or more, but less than five thousand pesos per annum.

**Grade 5.** Persons receiving compensation at the rate of four thousand pesos or more, but less than four thousand five hundred pesos per annum.

**Grade 6.** Persons receiving compensation at the rate of three thousand six hundred pesos or more, but less than four thousand pesos per annum.

**Grade 7.** Persons receiving compensation at the rate of three thousand
two hundred pesos or more, but less than three thousand six hundred pesos per annum.

**Grade 8.** Persons receiving compensation at the rate of two thousand eight hundred pesos or more, but less than three thousand two hundred pesos per annum.

**Grade 9.** Persons receiving compensation at the rate of two thousand four hundred pesos or more, but less than two thousand eight hundred pesos per annum.

**Grade 10.** Persons receiving compensation at the rate of two thousand pesos or more, but less than two thousand four hundred pesos per annum.

**Grade A.** Persons receiving compensation at the rate of one thousand eight hundred pesos or more, but less than two thousand pesos per annum.

**Grade B.** Persons receiving compensation at the rate of one thousand six hundred and eighty pesos or more, but less than one thousand eight hundred pesos per annum.

**Grade C.** Persons receiving compensation at the rate of one thousand four hundred and forty pesos or more, but less than one thousand six hundred and eighty pesos per annum.

**Grade D.** Persons receiving compensation at the rate of one thousand two hundred pesos or more, but less than one thousand four hundred and forty pesos per annum.

**Grade E.** Persons receiving compensation at the rate of one thousand and eighty pesos or more, but less than one thousand two hundred pesos per annum.

**Grade F.** Persons receiving compensation at the rate of nine hundred and sixty pesos or more, but less than one thousand and eighty pesos per annum.

**Grade G.** Persons receiving compensation at the rate of eight hundred and forty pesos or more, but less than nine hundred and sixty pesos per annum.

**Grade H.** Persons receiving compensation at the rate of seven hundred and twenty pesos or more, but less than eight hundred and forty pesos per annum.

**Grade I.** Persons receiving compensation at the rate of six hundred pesos or more, but less than seven hundred and twenty pesos per annum.

**Grade J.** Persons receiving compensation at the rate of four hundred and
eighty pesos or more, but less than six hundred pesos per annum.

Grade K. Persons receiving compensation at the rate of less than four hundred and eighty pesos per annum.

[1698-13.]

SECTION 339. Minimum Salary Payable in Absence of Specific Authority. — A position designated in an Appropriation Act as belonging to a particular grade, without indication of any specific salary, shall carry the minimum salary prescribed for persons of that grade.

[1698-13.]

SECTION 340. Attendance of Government Employee in Certain Proceedings. — When a Government employee is required to attend court as a witness or is required by lawful authority to render service as a witness or otherwise before a court-martial or in any extradition case or administrative proceeding of any sort, such service shall be deemed to be service in regular course of employment, and the salary accruing during the period thereof shall not be withheld.

CHAPTER 15

Leave Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 345. Title of Chapter. — This chapter shall be known as the Leave Law.

ARTICLE I

Leave of Judges

SECTION 346. Leave of Absence of Judges of Supreme Court. — During vacation of the Supreme Court, the judges not assigned to vacation duty shall be upon vacation leave; and if no court vacation is declared for any year each of the judges shall become entitled to three months' leave in lieu of court vacation.

Each judge of the Supreme Court shall also be entitled to additional leave for a period equivalent to one-twelfth of the time of his service on the court.
SECTION 347.  Accumulation of Leave. — Additional leave and leave in lieu of court vacation, if not taken in whole or in part as the same accrue, shall be allowed to accumulate; but the total amount of leave to the credit of a judge at any one time shall not exceed one year, any excess being forfeited.

SECTION 348.  Approval of Leave. — The right of the (judges) justices of the Supreme Court to leave of absence may be exercised by them subject only to approval in such manner as the court by resolution may direct, provided all such leaves of absence shall be so arranged as never to deprive the court of a quorum during its regular sessions.

SECTION 349.  Leave of Absence of Judges of First Instance. — During the yearly court vacation the judges and auxiliary judges of first instance not specially assigned to vacation duty shall be upon vacation leave.

In every third year dating from the commencement of his service each judge and auxiliary judge of first instance may be granted extended leave for three months in addition to the court vacation to which he may be entitled during that year, making a total of five months leave.

When a person is appointed to the position of judge or auxiliary judge of first instance from some other branch of the Philippine service to which leave is incident, any period of prior service in respect to which no leave has been enjoyed by him shall, for the purpose of determining when he may be allowed to go upon extended leave, be deemed to be time of judicial service.

SECTION 350.  How Leave May be Taken. — The five months extended leave of a judge or auxiliary judge of first instance shall be assigned to him by the Secretary of Finance and Justice, and with the consent of said Secretary, may be taken at any time during the year, without including the court vacation, provided the judge enjoying the same shall have been assigned for duty during the part or whole of the court vacation not included in the leave granted. Extended leave beginning in the latter part of any year may run to conclusion in the succeeding year, and the Secretary of Finance and Justice may, in any case, postpone the extra three months from one year to the next, if this is required by the exigencies of the service.
If any judge should serve for five and one-half years or more without enjoying extended leave, he may be allowed leave for eight months if, in the opinion of the Secretary of Finance and Justice, the exigencies of the service permit, but in such case the period of leave granted must embrace the full period of a regular court vacation.

Any officer appointed to a position carrying accrued leave from a position carrying judges' leave shall be allowed accrued leave for the period of actual service during which extended leave has not been enjoyed by him, subject to the same limitations as are applicable generally to accrued leave.

ARTICLE II

Teacher's Leave

SECTION 352. Vacation and Leave of Teachers. — Persons in the teaching service other than such as are designated for continuous duty shall be entitled to teachers' vacation; and upon the approval of the Secretary of Public Instruction such persons may, not oftener than once in three years, be granted extended leave on full pay during vacation period, with permission to spend a vacation period abroad.

SECTION 353. Persons in Teaching Service Designated for Continuous Duty in Vacation Periods. — For the good of the service the Director of Education, or in the case of employees of the University of the Philippines, the President of the University, may, with the approval of the Secretary of Public Instruction, designate persons in the teaching service for continuous duty. Teachers so designated shall be entitled to accrued leave instead of teachers' vacation leave,
and shall render the same hours of service as other employees entitled to accrued leave.

[1989-1.]

ARTICLE III
Accrued Leave

SECTION 354. Persons Entitled to Accrued Leave — Schedule. — After at least two years' continuous, faithful, and satisfactory service the proper head of Department shall, subject to the requirements of the public service, grant each regularly and permanently appointed officer or employee in the Philippine civil service, except as hereinafter provided, accrued leave of absence with full pay, inclusive of Sundays and of holidays, for each year of satisfactory service in the Islands, in accordance with the following schedule:

An employee receiving an annual salary of less than one thousand eight hundred pesos shall be granted twenty days' leave; an employee receiving an annual salary of from one thousand two hundred to one thousand eight hundred pesos with board and quarters, and an officer or employee receiving an annual salary of one thousand eight hundred pesos or more, but less than three thousand six hundred pesos, shall be granted thirty days' leave; an officer or employee receiving an annual salary of three thousand six hundred pesos or more shall be granted thirty-five days' leave.

[1698-23.]

SECTION 355. Computation of Leave and Pay Earned Under Different Salaries. — In case of a change of salary, whether occasioned by transfer from one position to another or to an office newly created, or otherwise, leave and pay shall be so computed as to correspond with the salaries at which and periods during which such leave and pay were earned, and the same amount of pay shall be allowed as if leave had been taken while the officer or employee was receiving the salary at which it accrued.

[1698-23 (b).]

SECTION 356. Anticipation of Leave to Accrue During Absence. — Leave shall accrue during authorized absence on leave with pay, and leave so to accrue may be allowed by anticipation at the time leave is granted.

SECTION 357. Persons Not Entitled to Accrued Leave. — The following persons shall not be entitled to accrued leave:
(a) Laborers, skilled and unskilled, whose rate of compensation is less than two thousand pesos per annum.

(b) Temporary and emergency employees.

(c) Persons whose compensations are authorized at other than a yearly rate, except officers detailed from the military, naval, or civil service of the United States.

(d) Persons enlisted for a term of years.

(e) Detectives, except where appointment is by transfer from a leave-earning position, and secret agents.

(f) Messengers and watchmen.

(g) Postmasters who are required to perform the duties of telegraph operators, except postmasters appointed subject to the examination requirements of the Civil Service Law, postmasters at Army posts whose compensation does not exceed one thousand two hundred pesos per annum each, and operators and linemen in the Bureau of Posts.

(h) Persons who receive compensation for official duties not requiring all their time, and persons whose salary is wholly or partly paid by municipalities.

(i) Persons guilty of conduct requiring separation from the service.

(j) Persons brought to the Islands on special contract.

[1698-23 (f).]

(k) Any person or class of persons whose right to leave is governed by special provisions.

[1698-23 (h).]

SECTION 358. Accumulation of Accrued Leave. — If accrued leave is not taken, in whole or in part, as earned, the same shall accumulate for five years, after which the person entitled to leave may obtain accrued leave for five years' service, the balance of the leave for past service being forfeited.

[1698-23 (b).]
SECTION 359. **Accrued Leave for Employees of Assembly.** — Accrued leave shall not be enjoyed by employees of the Philippine Assembly who serve during legislative sessions only, but such privileges may be granted in the discretion of the Speaker to all permanent employees after not less than one year of continuous and satisfactory service.

[1922-1.]

SECTION 360. **Payment of Equivalent of Leave of Deceased Person.** — The salary equivalent of leave earned by a deceased person shall be paid to the person or persons entitled to receive his estate.

[1698-26.]

SECTION 361. **Time of Application for Persons Resigning.** — In case of resignation no application for leave shall be considered if not presented within six months after separation from the service.

[1698-23 (g).]

**ARTICLE IV**

**Vacation Leave**

SECTION 362. **Vacation Leave in Addition to Accrued Leave.** — After at least six months' continuous, faithful, and satisfactory service the Governor-General or proper head of Department may, in his discretion, grant to each officer or employee entitled to accrued leave, in addition to such accrued leave, vacation leave of absence with full pay, inclusive of Sundays and holidays, for each calendar year of service, in accordance with the following schedule:

An officer or employee receiving an annual salary of less than two thousand pesos may be granted twenty-one days' vacation leave; an officer or employee receiving an annual salary of two thousand pesos or more, or a trained nurse, may be granted twenty-eight days' vacation leave.

[1698-24.]

SECTION 363. **Vacation Leave for Messengers, Treasurers, and Telegraph Operators.** — Vacation leave may also be granted by the proper chief of Bureau or Office, subject to the necessities of the public service and to the approval of the Director of Civil Service, to regularly and permanently appointed messengers of the classified civil-service, municipal, and township treasurers, and telegraph operators of the Bureau of Posts, in accordance with the following
schedule and special conditions:

A messenger may be granted fifteen days' vacation leave, but only after at least one year's continuous, faithful, and satisfactory service, and no substitute messenger shall be employed during the absence of any messenger to whom leave has been granted in accordance with this provision.

A municipal treasurer and deputy provincial treasurer, or a township treasurer and deputy provincial treasurer, may be granted twenty-one days' vacation leave, but subject to the conditions that no person or persons not already in the municipal or provincial treasury service shall be employed merely in order that such leave may be granted, that no person designated to act in the place of the regular incumbent during any period of leave granted under this provision shall receive additional compensation therefor, and that the salary and all proper expenses of the acting officer shall in such cases be paid by the province, municipality, or township concerned in the same ratio in which payment of salary of the regular incumbent is authorized.

A telegraph operator of the Bureau of Posts may be granted twenty-one days' vacation leave, after at least one year of continuous, faithful, and satisfactory service, effective the first of January, nineteen hundred and seventeen.

[2626.]

SECTION 364. When Vacation Leave to be Taken. — Vacation leave must be taken within the calendar year in which it is earned. The vacation leave allowable for one year of service, and no more, may be allowed in connection with accrued leave granted. In cases of resignation, vacation leave shall not be allowed in addition to accrued leave.

[1698-24.]

ARTICLE V

Sundry Provisions Applicable to Persons Entitled to Accrued Leave or Teacher's Leave

SECTION 365. Leave to Go Abroad — Half Pay and Travel Allowance. — When an employee entitled to accrued leave has served in the Islands for three years or more and has accumulated to his credit the accrued leave allowed for two full years, he may, in the discretion of the proper Department head, but not oftener than once in each period of three years, be granted permission to go abroad, with the half-pay and travel-expense allowances hereinafter specified:
If he is given permission to visit the United States, he shall be allowed, with half pay, in addition to the leave granted, sixty days for the time occupied by him in going to and returning from the United States if he is serving in Manila, and if serving in the provinces sixty days plus the actual and necessary time consumed from date of departure from station to date of departure from Manila, and on returning, from date of arrival at Manila to date of arrival at station, such half salary to be paid on return to duty; if he is granted permission to visit any other country he shall be allowed, under the same conditions and in lieu of the sixty days' half pay above provided, actual and necessary travel time with half pay not exceeding sixty days.

On the completion of two years of continuous, faithful, and satisfactory service, after returning to the Islands from such leave of absence to visit the United States, he shall be allowed his travel expense from his place of residence in the United States to Manila if he come by the route and steamer directed, and if returning from any other country or from the United States, not residing therein, he shall be allowed his travel expense to Manila from the port of embarkation in the United States or such other country not exceeding four hundred pesos.

Subject to the same qualifications, these privileges shall also be accorded to persons going abroad on teacher's leave under section three hundred and fifty-two hereof.

SECTION 366.  Commutation of Salary for Persons Going Abroad. — In favor of persons going abroad upon accrued leave or teacher's leave, the proper Department head may, in his discretion, direct a commutation of the salary that would be received during the period of leave and in lieu of the payment of such salary in usual course authorize the payment, from the fund out of which the salary would have been paid, of an equivalent sum in gross on or before the beginning of such leave or vacation.

SECTION 367.  Commutation of Salary in Case of Separation from Service. — The salary incident to leave may be in like manner commuted upon the
death or separation from the service of any person entitled thereto.

[1698-26, 27.]

SECTION 368. Return to Duty Pending Leave. — No officer or employee whose salary has been commuted shall be permitted to return to duty before the expiration of the period covered by his leave, unless he first refunds to the Government the value of the unused portion of his leave; but the requirement as to the making of such refund may be waived, in the discretion of the Department head, in the case of an officer or employee separated from the service through lack of work or the abolishment of his position.

In case of voluntary service without pay rendered during leave granted, the time cannot be saved for future leave.

[1698-27.]

SECTION 369. Absence of Teachers from Duty on Account of Illness. — Absence from duty of teachers, due to illness, shall be charged against their vacations, and with the consent of the Secretary of Public Instruction they may remain on duty during vacations for a period equal to that so lost, in which case no deduction of pay shall be made on account of absence caused by illness.

[1698-25.]

SECTION 370. Absence of Other Employees from Duty. — Absence on account of illness of other regularly and permanently appointed officers and employees in the Philippine civil service who are entitled to accrued leave shall be charged first against their vacation leave and then against accrued leave, until both are exhausted, when their further absence shall be without pay.

[1698-25.]

SECTION 371. Withholding of Salary Incident to Leave. — Payment of salary to an officer or employee for any absence during his first six months of service properly chargeable to vacation leave, or during his first two years of service properly chargeable to accrued leave, shall be withheld until such leave may properly be taken under the provisions of this chapter; though in case of absence due to illness the Governor-General or proper head of Department may direct that payment for such absence be not withheld if not in excess of the vacation and accrued leave to his credit.

[1698-25 (c).]
SECTION 372. Application for Leave — Action of Office Chief. — Applications for accrued or vacation leave shall first be acted upon by the chief of the Bureau or Office to which the applicant pertains. It shall then be transmitted by such chief to the Director of Civil Service.

[1698-28.]

SECTION 373. Final Determination by Department Head. — The respective heads of Departments may authorize the Director of Civil Service to act finally upon the application in all cases in which he approves the recommendation of the chief of the Bureau or Office in regard to such leave. Otherwise the matter shall in all cases be determined finally by the Department head.

[1698-28.]

CHAPTER 16
Travel-Expense Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 380. Title of Chapter. — This chapter shall be known as the Travel Expense Law.

ARTICLE I
Travel Expense Incurred by Government Officers and Employees in Philippine Islands

SECTION 381. Definition of "Travel Expense". — "Travel expense" shall be held to include not only the actual and necessary expenses of transportation of one's person and essential baggage but also the actual and necessary expenses of subsistence and lodging while en route or absent from permanent station, together with such other items necessarily incidental thereto as shall, by regulation, be allowed by the Auditor with the approval of the Governor-General.

SECTION 382. Travel Expense of Insular Employees. — When traveling or when absent from their permanent stations on official business, officers and employees of the Insular Government shall be allowed their travel expenses, to be charged to the Bureau or Office for which the service is rendered.
SECTION 383.  How to be Paid. — Travel expenses shall be allowed either in the form of payment of the travel expenses actually and necessarily incurred, or in the discretion of the chief of Bureau or head of Office, by the payment of per diems, or fractional per diems, in lieu of expenses other than transportation.

Per diems shall not be allowed to members of field parties or others for whom subsistence in kind is supplied or other special provision made to cover travel expense.

When travel is done by water and subsistence is not included in the transportation the amount actually and necessarily expended for subsistence shall be paid, and no per diem shall be allowed in lieu thereof.

Neither per diems nor reimbursement of expenses of subsistence and quarters shall be allowed to judges during their absence from their official stations, and they shall be entitled only to reimbursement of expenses incurred during actual travel.

SECTION 384. Schedule of Per Diems for Insular Officers and Employees. — Per diems, when allowed, shall be in accordance with the following schedules:

(a) Officers and employees receiving a salary of less than one thousand two hundred pesos per annum, a per diem of one peso.

(b) Those receiving one thousand two hundred pesos or more per annum but not exceeding one thousand eight hundred pesos per annum, a per diem of two pesos.

(c) Those receiving more than one thousand eight hundred pesos per annum, but not exceeding two thousand four hundred pesos per annum, a per diem of three pesos.
(d) Those receiving more than two thousand four hundred pesos per annum, but not exceeding six thousand pesos per annum, a per diem of four pesos.

(e) Those receiving more than six thousand pesos per annum, a per diem of five pesos.

Persons whose compensations are stated at rates other than per annum may be given the allowances authorized for employees at a corresponding per annum compensation.

[1873-3.]

SECTION 385. *Control of Head of Office Over Allowance of Per Diems.* — Chiefs of Bureaus and heads of Offices shall make such examination in passing upon per diems as may be necessary to satisfy their minds that the per diems allowed will not more than reimburse employees for necessary travel expenses and will not constitute an increase of salary.

[1873-3.]

SECTION 386. *Per Diems of Detailed Army and Navy Officers.* — Officers of the United States Army or Navy detailed for duty with the Insular Government shall receive, when traveling on official business of this Government, the per diems corresponding to the salary of the position which the officers are filling under detail, and subject to the same conditions as other officers; and, if no salary is fixed by law for such position, the officers shall be considered as included in the class for which a per diem of five pesos is authorized.

[1873-3.]

SECTION 387. *Travel Expense and Subsistence of Members of Philippine Legislature.* — Each member of the Philippine Legislature, and also the private secretary to the Speaker of the Assembly, shall receive his travel expense en route from his home to Manila and return, once for each session which he actually attends. He shall also receive his actual and necessary expenses for lodging and subsistence in Manila from the date of his arrival until the day of the opening of the session, if he arrives by the steamer, conveyance, or train next preceding such opening, or, if he arrives sooner, from the time of the arrival of such steamer, conveyance, or train and the similar expenses incurred after the adjournment of the session until the departure of the first steamer, conveyance, or train for return to his home.
SECTION 388.  Travel Expense of Provincial Employees. — Officers and employees of provincial governments when traveling, or when absent from their permanent stations on official business, shall be allowed travel expenses as follows, to be paid from the funds of their respective provinces:

(a) When traveling by water transportation, the actual travel expenses incurred.

(b) While in the city of Manila, a per diem of six pesos, which shall include transportation while in said city.

(c) When otherwise traveling or absent from station, the cost of transportation of person and essential baggage, together with a per diem to be fixed by the provincial board for expenses other than transportation, which per diem shall not exceed two pesos unless the Governor-General shall approve a greater allowance.

Officers and employees who are technically in the Insular service but whose salary or compensation is paid by the province in which their service is performed shall be on the same footing in regard to the allowance of travel expense as other provincial employees.

SECTION 389.  Travel Expense of Employee Transferred to Other Branch of Service. — When a Government employee is transferred from one branch of the service in the Islands to another, he shall be entitled to receive from the branch of the service to which he is transferred reimbursement of the travel expense incurred in reaching his new permanent station or place where he is assigned to duty.

SECTION 390.  Travel Expense of Appointee Going to Station. — When a resident of the Philippine Islands, not already in the Government service, is appointed to a position which necessitates a change of residence, he shall receive from the branch of the service to which he is appointed reimbursement of the travel expense incurred in going to his permanent station or place where he is assigned to duty.
ARTICLE II

Travel Expense of Persons En Route Between the United States and Manila

SECTION 391. Travel Expenses of Judges. — A judge, who at the time of his appointment resides in the United States, shall, upon entering the service, be allowed the travel expense of himself and family from his place of residence to Manila, and upon retirement therefrom, after a service of three years or more in the Philippines, the expense of transportation for himself and family from Manila to place of residence in the United States.

[867-1; 1747-1; Comp., 2165, 2264.]

SECTION 392. Refund to Employee of Travel Expense Paid by Him. — Except in the case of a judge, the travel expense of an appointee to the Philippine civil service, paid by himself, from his place of residence in the United States to Manila shall, if the journey be consummated by the route and steamer directed, be refunded to him at the expiration of two years' continuous, faithful, and satisfactory service, after his arrival in the Philippines, such refund to be made from the funds of the Bureau, Office, or province with which he is at that time connected.

[1509-2, 3; 1698-29 (a).]

SECTION 393. Deduction from Salary for Travel Expense Advanced — Final Refund to Employee. — When an employee is coming to Manila, the cost of his transportation, or any part thereof, may be advanced to him by the Government; and when this is done, the amount of such advance shall be made a charge against the Bureau, Office, or province to which he is assigned on his arrival, or return; and in such event ten per centum of his monthly salary shall be retained and paid into the Insular Treasury to the credit of a travel-expense trust fund, until the amount so paid in is equal to the amount paid out by the Government. At the end of the period of two years of satisfactory service the amount so paid by the employee shall be returned to him from such fund.

[1509-2, 3; 1698-29 (a).]

SECTION 394. Audit and Certification of Accounts for Travel Expenses. — Accounts of employees for expenses of travel from the United States or foreign countries to Manila shall be filed with the Insular Auditor upon their arrival in Manila, for advance audit and subsequent certification to the proper Bureau, Office, or province, for payment when due.

[1509-6.]
CHAPTER 17

Public-Bonding Law

SECTION 398. Title of Chapter. — This chapter shall be known as the Public-Bonding Law.

SECTION 399. Persons Bondable in the Fidelity Fund. — Every officer, agent, and employee of the Government of the Philippine Islands whose duties permit or require the custody of funds or property in an accountable capacity shall be deemed a bondable officer; and except as otherwise provided every such person shall be bonded, or bondable, and his fidelity insured, in accordance with the provisions of this chapter.

[1739; 1792-37.]

Justices of the peace, with the exception of the justice of the peace for the city of Manila, are excluded from the bonding requirements of this chapter.

[Comp., 2245.]

SECTION 400. Administrative regulations. — The administrative regulations necessary for carrying into effect the provisions of this chapter relative to the fidelity fund and insurance of Government officers therein shall be prescribed by the Insular Treasurer, with the approval of the Secretary of Finance and Justice.

[2436-5.]

SECTION 401. Persons Bondable in Discretion of Auditor. — The fidelity of the following officers shall be insured in the fidelity fund only when the Insular Auditor shall in his discretion so direct:

(a) Officers discharging their duties in the United States or in any foreign country.

(b) Officers accountable to others who are primarily accountable.

(c) Officers who perform their services gratuitously, not being employed in some other governmental capacity with remuneration.

(d) Officers of the Army or Navy of the United States detailed for duty in the Philippine service.

(e) Officers whose accountability is in an amount less than five hundred
pesos.

[1792-37.]

SECTION 402. *Amount of Insurance — How Fixed.* — The Governor-General shall fix the amount of insurance to be carried on the Insular Treasurer and Assistant Insular Treasurer. The like duty shall be performed, as regards other officers, by the Insular Auditor, who shall keep a record of all officers insured in the fidelity fund.

[1739-12; 1792-16.]

SECTION 403. *Extent of Liability and Conditions of Insurance.* — An officer whose fidelity is insured under the provisions hereof shall, from the moment he assumes the duties of office, be considered bonded to the Government of the Philippine Islands, for the benefit of whom it may concern, for the faithful performance of all duties now or hereafter imposed by law upon them, and for the faithful accounting for all public funds and public property coming into their possession, custody, or control by appropriation, collection, transfer, or otherwise, as well as for the lawful payment, disbursement, expenditure, or transfer of all such public funds or property in their possession or custody or under their control as accountable or responsible officers.

[1739-6; 2436-8.]

SECTION 404. *Notification of Officer's Accession to Bondable Office.* *Treasurer's Record of Bonded Officers.* — The chief of a Bureau or Office to which any bonded position pertains shall, upon the appointment or lawful accession of any person thereto, at once notify the Insular Treasurer. Similar notification shall be given in case of any change or vacancy occurring in such position. In the provinces this duty shall be performed by the provincial treasurers for all bonded positions under both the provincial and municipal governments, separately or jointly; in cities incorporated under special charters the duty shall be performed by the chief executive officer thereof. Such notification shall be in such form and contain such information as the Insular Treasurer shall require.

[1739-7, 8.]

Upon receiving notification, the Insular Treasurer shall place the name of the officer so certified upon a record of bonded officers to be kept by him and shall notify the chief of Bureau or head of Office of such action.

[1739-5, 7.]
SECTION 405. *Unsafe Risks — How Dealt with by Governor-General.*
— When a person insured or about to be insured in said fund is not, in the judgment of the Insular Auditor or Insular Treasurer, a safe and conservative risk, owing to character, associations, or habits, the facts shall be reported to the Governor-General, who, if he disapproves the risk, shall either remove the officer or deprive him of such duties as require insurance.

[1739-7.]

SECTION 406. *Determination of Premium Rates — Collection of Premium.* — The Insular Treasurer, with the approval of the Governor-General shall fix, and may from time to time change, the uniform annual rate of premium chargeable for insurance under this chapter.

[1739-3.]

Premiums shall be due and payable semi-annually in advance, and shall be collected by the Insular Treasurer.

[1739-3, 6.]

SECTION 407. *Liability for Premium.* — One-third of the premium shall be a personal liability of the officer insured, unless he be exempt therefrom. The remaining two-thirds, and also the personal share of one-third, in case of exemption, shall be a liability of the Bureau, Office, province, municipality, or other branch of the Government concerned. When an official is acting in a bonded capacity for two or more governmental units, the governmental share of the premium on his bond shall be paid by the respective units served in such proportion and in such manner as the Insular Auditor shall determine.

[1739-3, 8; 2436-3.]

SECTION 408. *Persons Exempt from Individual Liability.* — The following shall be wholly exempt from the payment of premium charge:

(a) Officers in the United States or any foreign country.

(b) Officers who perform their services gratuitously, not being employed in some other governmental capacity with remuneration.

(c) Officers of the Army and Navy of the United States detailed for duty in the Philippine service.

[1739-4.]
Persons who by way of substitutionary service temporarily discharge the duties incident to a bonded office without the full compensation incident thereto.

[1698-15; 1739-9.]

SECTION 409. Reimbursement of Officer in Certain Cases. — Upon the substitution, transfer, retirement, or death of an officer insured as aforesaid he shall be reimbursed from the funds of that branch of the service to which he pertains for the amount of the premium paid by him in excess of his period of service. In such case the same insurance shall continue in force as regards his substitute or successor, who, if not exempt from the payment of premium, shall be required to pay into the funds of his Bureau, Office, or branch of service the personal share of the unearned premium on said insurance computed from his accession to the position.

[1739-6.]

SECTION 410. Constitution and Maintenance of Fidelity Fund. — The fidelity fund shall be constituted and maintained as a permanent reimbursable fund, at an amount not in excess of one hundred thousand pesos, and shall consist of all moneys that heretofore have been or should have been lawfully covered into the fidelity fund, as heretofore constituted, and of its own future accretions resulting either from premiums, profits on investments, or payments made to replace shortages, losses, or defalcations of any sort. But any excess over the limit of one hundred thousand pesos shall revert to the general funds.

[1739-1, 2.]

SECTION 411. Application and Use of Fidelity Fund — Determination and Payment of Loss. — The fidelity fund shall be available for the purpose of replacing defalcations, shortages, and unrelieved losses in the accounts of bonded officers, for the payment of fees and costs incident to civil proceedings brought against them to recover sums paid on their account from said fund, and for the payment of such expenses of administration and operation of the fidelity fund as may be incurred in carrying out the provisions of this chapter.

In case the total claims payable from the fidelity fund shall at any time exceed the capital and net earnings pertaining thereto, the amount necessary to cover such deficit shall be advanced from the general surplus of the Insular Government until such time as the overdraft shall have been offset by the future net earnings of the fund.
SECTION 412. Adjudication and Payment of Claims. — Any and all claims against the fidelity fund shall be made or forwarded to the Insular Auditor together with the evidence relating thereto, and if he shall recommend payment of the same, or a part thereof, and such recommendation shall receive the approval of the Governor-General, the same shall be a legal claim against the fidelity fund and shall be paid, but not otherwise.

SECTION 413. Payment of Loss Occasioned to Private Party by Dereliction of Bonded Officer. — When any person whosoever suffers loss in money or property intrusted to an officer insured in the fidelity fund who receives such money or property by virtue of his official position, the head of the Bureau or Office concerned and the Insular Auditor may, after ascertaining and fixing the amount of the loss, recommend that such loss be paid out of the fidelity fund, and the same shall be so paid upon approval by the Governor-General, as in other cases.

SECTION 414. Liability of Officer Primarily Accountable as Affected by Insurance of Subordinate. — When a person accountable to another who is primarily accountable is insured in the fidelity fund and a loss, chargeable to that fund, occurs by reason of the dereliction of the former, the officer primarily accountable shall not be held liable to the Government, except for the excess, if any, of the loss over such insurance; and in no case shall he be required to answer over to the fidelity fund in respect of such loss.

SECTION 415. Bond to be Given by Sheriff. — A sheriff or a person exercising the functions of officer of court shall, before being qualified to perform the duties of his office, execute a bond, with approved sureties, in such form and amount as the Insular Auditor shall prescribe, running to the Government of the Philippine Islands, for the benefit of whom it may concern. Such bond shall be conditioned for the faithful performance of the duties of himself and his deputies as sheriff and officer of court, and for the delivery or payment to the Government, or the persons entitled thereto, of all property or sums of money that shall officially come into his or their hands. The failure to give bond as herein required before the expiration of the period of thirty days from the date when the officer should enter upon the discharge of his duties shall constitute a renunciation of the office.

The bond herein required shall in no case have less than two sureties, if they
be individuals; and if there are only two such, each must own real property to the full amount of the bond, free from incumbrances, and over and above all his other existing liabilities and exclusive of property exempt from execution. If there be three or more sureties, it shall suffice if they collectively own real property in double the amount of the bond and similarly circumstanced as above.

[1817-2; 1901-1.]

But in any case the bond may be made by a corporation authorized by law to execute fidelity bonds.

[2203-1.]

SECTION 416. Qualification of Sureties. — Such bond shall bear an indorsement of the proper provincial treasurer stating that after due investigation and to the best of his knowledge and belief the sureties, if individuals, are qualified as by law required. The sureties themselves shall also justify to the same effect upon oath before a judge of the Court of First Instance of the district, or in his absence, before the provincial fiscal.

[1817-1; 1901-1.]

SECTION 417. Approval and Preservation of Bond. — Upon the execution of any such bond, the clerk of the court shall take a copy for preservation in his own office and shall transmit the original to the Insular Auditor, which, after receiving his approval, shall be forwarded to the Insular Treasurer for preservation.

[1817-1; 1901-1.]

SECTION 418. Renewal or Strengthening of Bond. — When it shall appear to the judge of first instance in any province, or to the judges of the Supreme Court in the city of Manila, that any such bond is risky or insufficient, an order shall be made requiring a new bond or additional security to be given within a period to be specified therein; and if the same is not duly complied with, the office shall be deemed to have been vacated and another person shall be appointed thereto.

[136-26.]

SECTION 419. Right of Bonded Officer to Require Bond from Deputy or Assistant. — A sheriff or other accountable official may require any of his deputies or assistants, not bonded in the fidelity fund, to give an adequate personal bond as security against loss by reason of any wrongdoing on the part of such deputy or assistant. The taking of such security shall in no wise impair the independent civil
liability of any of the parties.

[136-21, 25, 38; 396-2; 1546-1; 2347-16.]

SECTION 420.  Certificate Required for Bonded Officer Leaving Islands. — No sheriff or officer whose fidelity is or has been insured in the fidelity fund shall leave or attempt to leave the Philippine Islands until he shall secure a certificate from the Insular Auditor showing that his accounts have been finally settled.

[1605-1.]

CHAPTER 18

Property-Insurance Law

SECTION 424.  Title of Chapter. — This chapter shall be known as the Property-Insurance Law.

SECTION 425.  Insurance of Government Property in Special Fund. — Government vessels and craft, Government machinery, permanent public buildings, Government property therein, and Government property in rented buildings shall be insured, or insurable, in the property-insurance fund, against destruction or damage resulting from fire, earthquake, storm, or other casualty, in accordance with the provisions hereof.

[2140-1.]

SECTION 426.  How Insurance Effected. — The property of a province, chartered city, municipality, or other local political division may only be insured in this fund with the approval of the Governor-General, upon application made by proper board or council of the governmental division in question. The premium rates for such insurance shall be as fixed by the Insular Auditor with the approval of the Governor-General.

[1728-2.]

Property of the Insular Government and Department of Mindanao and Sulu insurable under the next preceding section hereof shall be insured in said fund without charge, and shall be deemed to be so insured solely by virtue hereof, without formality of any sort.

[2536.]

SECTION 427.  Determination and Payment of Loss. — The Insular
Auditor shall fix the amount of any loss insured against under this chapter and with the approval of the Governor-General shall certify the same to the Insular Treasurer, who shall thereupon liquidate the liability in accordance with the Auditor's certification; but in the case of property owned by the Insular Government such amount shall only be so certified and made available, in the discretion of the Governor-General, for the restoration by construction, repair, purchase, or otherwise, of the specific property damaged or destroyed.

[1728; 2140.]

SECTION 428. Constitution of Property-Insurance Fund. — The property-insurance fund shall be constituted and maintained as a permanent reimbursable fund, and shall consist of all moneys that heretofore have been or should have been lawfully covered into the "insurance fund", as heretofore constituted, and of its own future accretions resulting either from profit on investments, from premiums, or the continuing annual appropriation thereto.

[1728-1, 4, 5.]

Until such time as the property-insurance fund shall reach five hundred thousand pesos there shall accrue to it, from any funds in the Insular Treasury not otherwise appropriated, a continuing annual appropriation of fifty thousand pesos and thereafter a similar appropriation of such sum or sums, not in excess of fifty thousand pesos, as may be necessary to maintain the fund at that level.

[1728-5.]

In case the total claims payable from the fund shall at any time exceed the capital, surplus, and reserves pertaining thereto, the amount necessary to cover such deficit shall be advanced from the general surplus of the Insular Government until such time as the overdraft shall have been offset by the future net earnings of the fund.

[2437-1.]

SECTION 429. Regulations for Carrying Law into Effect. — The necessary regulations for the effectuation of the purposes of this chapter shall be promulgated by the Insular Treasurer, with the approval of the Governor-General.

[1728-3.]

CHAPTER 19
Assessment Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 430. Title of Chapter. — This chapter shall be known as the Assessment Law.

ARTICLE I

Levy and Disposition of Proceeds

SECTION 431. Incidence of Real-Property Tax. — In those parts of the Philippine Islands comprised in regularly organized municipalities situated elsewhere than in the Department of Mindanao and Sulu there shall be levied, assessed, and collected, an annual ad valorem tax on real property, including land, buildings and other improvements not hereinafter specifically exempted.

[82-43 (a); 83-40 (a, i); 303-1 (h) ; 2238.]

SECTION 432. Property Exempt from Tax. — The exemptions shall be as follows:

(a) Property owned by the United States of America, the Government of the Philippine Islands, or by any province or municipality in the Philippine Islands.

[82-43 (a) ; 303-1 (h).]

(b) Cemeteries or burial grounds.

[82-62; 1458-10.]

(c) Churches and parsonages or conventos appurtenant thereto, and all lands, buildings, and improvements used exclusively for religious, charitable, scientific, or educational purposes; but this exemption shall not extend to property held for investment, or which produces income, even though the income be devoted to some one or more of the purposes above specified.

[655-3; 680-1.]

(d) When the entire assessed valuation of real property in any one municipality, belonging to a single owner, shall be less than the sum
of fifty pesos, the tax thereon shall not be collected, though in any event the property shall be valued for the purposes of assessment and record shall be kept thereof as in other cases.

[1458-4.]

(e) Land held by a homesteader under an application filed in accordance with law, prior to the vesting of title in him by the issuance of a patent; but this exemption does not extend to buildings and improvements thereon the title to which is not in the Government.

[926-3; 1864-2; III Op. Atty. Gen., 178, 486.]

(f) Machinery, which term shall embrace machines, mechanical contrivances, instruments, tools, implements, appliances, and apparatus used for industrial, agricultural, or manufacturing purposes.

[2197-7.]

(g) Fruit trees and bamboo plants, except where the land upon which they grow is planted principally to such growth.

[2516-1; 2653-1.]

SECTION 433. Division of Proceeds Between Provinces and Municipalities. — The proceeds of the real-property tax shall be applied to the use and benefit of the respective provinces and municipalities wherein the property liable to such tax is situated.

The share of a province in said tax shall be levied by the provincial board thereof, whose duty it shall be, on or before the thirty-first day of December of each year, to fix by resolution an uniform rate of taxation for the succeeding year, in an amount not less than one-eighth nor more than three-eighths of one per centum.

The share of a municipality shall in the same manner be levied by ordinance of the municipal council thereof in an amount not less than one-fourth nor more than one-half of one per centum.

The resolutions of the provincial board and the municipal ordinances fixing the rate of land tax shall remain in force for succeeding years unless said resolutions and ordinances are amended or revoked.
SECTION 434. *Special Application of Portions of Proceeds of Tax.* — The gross proceeds of the first one-eighth of one per centum levied or imposed for provincial purposes shall accrue, in a regularly organized province, exclusively to its road and bridge fund, and in a specially organized province, exclusively to its road and public works fund. The gross proceeds of the remaining two-eighths, or any part thereof, levied for provincial purposes shall accrue to the general fund of the province.

The gross proceeds of the first one-fourth of one per centum levied or imposed for municipal purposes shall accrue exclusively to the school fund of the municipality. The gross proceeds of the remaining one-fourth, or any part thereof, levied for municipal purposes shall accrue to the general fund of the municipality.

SECTION 435. *Amount of Levy where Provincial or Municipal Authorities Fail to Act.* — If for any year a provincial board should fail to make the levy of at least one-eighth of one per centum or a municipal council should fail to make a levy of at least one-fourth of one per centum, such respective minimum rates shall nevertheless become effective and the tax shall be collected and applied as if levied in usual course, unless the tax for such year be remitted by proper authority.

SECTION 436. *Change of Levy by Provincial or Municipal Authorities.* — At any time before the beginning of the tax year a provincial board may, for good cause, change the provincial rate within the limits prescribed for the provincial levy; and a municipal council may likewise change the municipal rate within the limits prescribed for the municipal levy, but any municipal ordinance so disposing shall be approved by resolution of the provincial board.

ARTICLE II

*Powers of Assessor*

SECTION 437. *Authority Vested in Provincial Assessor.* — In the performance of the duties devolving upon the provincial assessor, he shall be authorized from time to time as occasion may require, and subject to the provisions
of this chapter and of any lawful regulations pursuant thereto:

(a) To receive proper declarations of property not previously declared by the owner, or to make official declarations therefor, as the case may require.

(b) To fix the value of real property not previously assessed and to assess the same for taxation according to law.

(c) To cancel the declaration of an original owner of property which has changed ownership and to substitute therefor the new declaration in the name of the new owner.

(d) To cancel, in case more than one declaration of the same property is received, all except the one properly made; but if any declarant shall object to the cancellation of his declaration, such declaration shall not be canceled but shall have the fact noted thereon and similar notation shall be made on the duplicate declaration.

(e) To cancel, raise, or lower, as the case may require, the assessment of any parcel or item of real property in any municipality or of the property of any owner or owners therein whenever it appears that the existing assessment, whether originally proper or not, does not conform to the requirements of law.

In the exercise of this power he shall eliminate from the list of taxable property all property which, being exempt, has been improperly included in the same; shall decrease the assessment where property previously assessed has suffered a permanent loss of value by reason of storm, flood, fire, or other casualty; and shall increase the assessment where taxable improvements have been made upon property subsequent to the last previous assessment.

[2238-4-7.]

ARTICLE III

Assessment of Tax

SECTION 438. General Revision of Property Valuations. — When directed by the provincial board the provincial assessor shall effect a general revision of the valuations of the real property in his province or any municipality thereof and shall make a new, or revised, assessment of the same according to law. No such general revision of assessment shall be made with greater frequency than once in two years.
SECTION 439. Preparation of General Schedules of Values. — Prior to directing the provincial assessor to proceed to a general revision of the assessments in any province or municipality, the provincial board shall require the municipal council of each municipality in which such revision is to be effected to prepare, in such form and detail as shall be prescribed by the Executive Secretary, a general schedule of the values of the different classes of land for its municipality, which shall be forwarded to the provincial board for approval and such schedule, when approved by the provincial board, shall serve the assessor as basis for the valuation and assessment. Should the provincial board disapprove said schedule because it does not find it impartial, just, and equitable with respect to the other municipalities of the province, it shall return the same to the municipal council with its amendments, and if such amendments are not accepted by the municipal council, the latter shall forward them, with its arguments, in appeal to the Executive Secretary, within thirty days after receipt thereof. If said term shall lapse without an appeal having been made, the schedule as amended by the provincial board shall govern. The decision of the Executive Secretary shall be final.

SECTION 440. Failure of Municipal Council to Adopt Schedule. — Should a municipal council fail to prepare and adopt a schedule of values within thirty days after receipt of the provincial board’s resolution so directing, the provincial board may prepare the said schedule and furnish a copy thereof to the council of the municipality concerned, which council, if it does not accept it, shall forward it within thirty days after receipt thereof, with its arguments, in appeal to the Executive Secretary, whose decision shall be final. Should the thirty days thus allowed for appeal lapse without an appeal having been made, the schedule prepared by the provincial board shall govern.

SECTION 441. Amending Schedules of Values. — For the correction of errors or inequalities in any schedule of values, the provincial board may, at any time, require the proper municipal council to prepare an amendment designed to remedy such errors or inequalities. Such amendments shall be subject to the same conditions as to preparation, modification, and appeal as general schedules.

SECTION 442. Certification of Revised Values to Provincial Board. — When the provincial assessor shall finish a general revision of the assessments for
any municipality he shall so certify to the provincial board, and the assessment shall become effective, and taxes shall accrue and be payable thereunder commencing with the year next ensuing.

[2238-11.]

SECTION 443.  Principle Governing Valuations and Assessments. — All real property subject to taxation under the provisions of this chapter shall be valued and assessed for taxation at its true and full value in accordance with the schedule of values in force in the municipality wherein it is situated. So far as properly applicable such schedule shall be controlling; but where the property to be assessed is of a kind not classified in the schedule or of a kind for which a value is not therein fixed, it shall be assessed at its full and true value, independently of such schedule.

SECTION 444.  Declaration to be Prepared by Owner. — It shall be the duty of every owner of real property within a municipality to prepare, or cause to be prepared, a declaration of the amount thereof which he owns within the municipality. Such declaration shall contain a description sufficient in detail to enable the provincial assessor to identify the same on examination.

He shall subscribe the declaration and verify the same on oath before the municipal secretary of the municipality in question or before the provincial assessor, or if not conveniently accessible to one of these, before any municipal secretary or any other person generally authorized to administer oaths.

The declaration made by the owner shall be accepted prima facie as correctly describing the quantity and character of the property covered by it.

[82-51; 303-1 (l); 2238-7.]

SECTION 445.  Assessment of Back Taxes. — Real property declared for the first time shall have back taxes assessed against it for the period during which it would have been liable if assessed from the first in proper course but net in any case for more than the four years prior to the year of the initial assessment. But real property, part of the area or improvements of which are declared for the first time, will not be subject to taxation on such newly declared area or improvements till the year following that of assessment.

If said taxes are paid before the expiration of the tax collection period next ensuing, no penalty for delinquency shall be imposed, but if they be not so paid the property shall be subject to all the penalties to which it would have been liable had it originally become delinquent after assessment in usual course.
SECTION 446. Declaration Made by Assessor for Owner. — When real property is found in any municipality the owner of which refuses or fails to make the required declaration, the provincial assessor shall himself declare the property in the name of the defaulting owner, if known, or as against an unknown owner, as the case may be, and shall assess the property for taxation accordingly.

No oath shall be required to a declaration thus made by the provincial assessor.

SECTION 447. Notification of Increased Assessment. — When real property is assessed at a value greater than that stated in the declaration of the owner, or where an existing assessment is increased to an amount in excess of that so stated, the provincial assessor shall immediately give written notice of such assessment or increased assessment to the owner, or in his absence, to his authorized agent in the Philippine Islands, or if there be none such, to the occupant in possession, if any. This notice may be delivered personally or may be mailed to the last known address of the person to be served.

Written notice shall also be given in like manner to the owner, or his agent, if known, or the occupant, if such there be, of the valuation placed on property newly declared.

SECTION 448. Appeal by Owner to Municipal Council. — Any owner aggrieved by the action of a provincial assessor in the assessment of his property may at any time bring the matter before the municipal council of the municipality where the property is situated by filing with it a written statement of his grievance.

SECTION 449. Action by Municipal Council. — The municipal council shall take action upon the complaint within thirty days from the receipt thereof; and if such action be favorable to the taxpayer the provincial assessor shall be so notified and may thereupon rectify the assessment accordingly. If, however, the provincial assessor be of opinion that the matter should be reviewed by the provincial board, all the papers in the case shall be forwarded by him to that body for proper action by it.
If the action of the municipal council should be unfavorable to the taxpayer and the latter should indicate a desire to have the assessment reviewed by the provincial board, all the papers in the case shall, within ten days, be likewise forwarded as in the preceding paragraph provided.

Any assessment changed by the municipal council and acquiesced in by the parties shall be certified to the provincial treasurer.

[2238-6, 1C.]

SECTION 450.  Review by Provincial Board. — A provincial board shall have the power to review assessments made under the provisions of this chapter, whether brought before it in the manner provided in the preceding section or taken up by the board of its own motion. Any assessment found to be unjust, erroneous, or unlawful shall be by it revised and altered so far as may be necessary to correct the same and bring it into conformity with the provisions of law.

[2238-10.]

SECTION 451.  Review by Executive Secretary. — From the action of the provincial board upon any assessment, either the owner of the property or the municipal council of the municipality wherein the property is situated may take an appeal to the Executive Secretary who shall exercise a power of final revision and correct any defect with regard to legality or fairness found in the assessment.

[2238-10.]

ARTICLE IV

Collection of Tax and Remedies for Enforcement Thereof

SECTION 452.  Date of Accrual of Tax — Lien of Tax. — The real property tax for any year shall become due and payable on the first of January and from the same date said tax and all penalties subsequently accruing thereto shall constitute a lien upon the property subject to such tax.

Said lien shall be superior to all other liens, mortgages, or incumbrances of any kind whatsoever, shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner or possessor, and shall be removable only by the payment of the taxes, penalties, and costs.

[82-74, 77; 83-17; 374-1 (b); 1482-2 (h); 1791-15, 17.]

SECTION 453.  Term Specially Fixed for Collection of Tax. — The
Governor-General shall fix, by executive order, a special term of three months in each year for the collection of the real-property tax in the respective provinces. Such order shall be issued on or before the thirty-first day of December of the year preceding that in which it is to have effect and at least three months prior to the beginning of the term therein fixed.

Where no such order is issued for any year the collection period shall remain as previously fixed.

[82-74; 374-1 (b); 1482-2 (h); 1791-15.]

SECTION 454. Power of Provincial Board to Extend Term for Collection of Tax. — The provincial board shall have power to extend the special term for the collection of the real-property tax in any province for a period not exceeding three months; but a resolution so disposing shall not take effect until approved by the Governor-General.

[83-13 (nn); 1979-1.]

SECTION 455. Power of Governor-General to Postpone. — The Governor-General may in his discretion postpone the special term for the collection of the real-property tax in any province to any period falling within the same calendar year.

[1713-1.]

SECTION 456. Posting Notice of Time for Collection of Tax. — Notice of the dates during which the real-property tax may be paid in each municipality shall be posted by the provincial treasurer at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio.

[82-74; 374-1 (b); 1482-2 (h); 1791-15.]

SECTION 457. Penalty for Delinquency. — Failure to pay the real-property tax before the expiration of the period for the collection of the same shall subject the taxpayer to a penalty of twenty per centum of the amount of the original tax due, if paid within the first six months of delinquency, and a penalty of forty per centum of the original tax due if paid thereafter, to be collected at the same time and in the same manner as the original tax.

[82-74; 374-1 (b); 1482-2 (h); 1791-15.]

SECTION 458. Notice of Delinquency. — Upon the real-property tax
becoming delinquent, the provincial treasurer shall immediately cause notice of that fact to be posted at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio.

[82-75; 1139-2; 1791-16.]

Such notice shall specify the date upon which the tax became delinquent and shall state that personal property is subject to seizure to effect payment. It shall also state that, at any time before the seizure of personal property, within six months from date of delinquency, payment may be made with penalty of twenty per centum, and after six months from such date with penalty of forty per centum of tax, and further, that one year from the date of delinquency, unless the tax and penalties be sooner paid or the tax shall have been judicially set aside, the delinquent real property will be forfeited and escheat to the Government, that the delinquent owner will then be dispossessed and all occupants and tenants on the property will be ejected, and that thereafter the full title will be and remain in the Government.

[82-78; 1139-1; 1791-18.]

SECTION 459. Distraint of Personal Property. — After delinquency in the payment of the real-property tax has occurred, the provincial treasurer or his deputy, if desirous of enforcing payment by distrainting the personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based upon the records of his office, showing the fact of delinquency and the amounts of tax and penalty due from such delinquent or each of them. This certificate shall be sufficient warrant for the seizure of any non-exempt personal property belonging to the delinquent or delinquents in question; and such process may be executed by the provincial treasurer, his deputy, or other officer authorized to execute legal process.

[82-75; 1791-16.]

SECTION 460. Property Exempt from Distraint or Levy. — The following property shall be exempt from distraint and from the levy of attachment or execution for delinquency in the payment of the real-property tax:

(a) Tools and implements necessarily used by the debtor in his trade or employment.

(b) One horse or cow, or carabao, or other beast of burden, such as the debtor may select, and necessarily used by him in his ordinary occupation.
(c) His necessary clothing, and that of all his family.

(d) Household furniture and utensils necessary for house-keeping, and used for that purpose by the debtor, such as the debtor may select, of a value not exceeding seventy-five pesos.

(e) Provisions actually provided for individual or family use sufficient for three months.

(f) The professional libraries of lawyers, judges, clergymen, doctors, school teachers, and music teachers, not exceeding five hundred pesos in value.

(g) One fishing boat and net, not exceeding the total value of twenty-five pesos, the property of any fisherman, by the lawful use of which he earns a livelihood.

[2204-1.]

SECTION 461. Sale of Distrained Property. — Property seized upon process under section four hundred and fifty-nine hereof shall, after due advertisement, be exposed for sale at public auction, to the highest bidder, and so much of the same shall be thus sold as may be necessary to satisfy the tax, penalty, and costs of the seizure and sale. The purchaser at such sale shall acquire an indefeasible title to the property.

Advertisement in such cases shall be given by notice stating the time, place, and cause of the sale, posted for ten days at the main entrance of the municipal building and at a public and conspicuous place in the barrio where the property was seized.

The sale shall take place, in the discretion of the treasurer or his deputy, either at the main entrance of the municipal building or at the place where the property was seized.

[82-75; 1791-16.]

SECTION 462. Return of Officers — Disposition of Proceeds. — The officer conducting a sale under the preceding section shall make immediate return of his proceedings and a memorandum thereof shall be entered by the provincial treasurer in his records. Any surplus proceeds resulting from the sale, and any of the property remaining unsold in the hands of the officer, shall be returned to the delinquent taxpayer.
SECTION 463. **Redemption of Distrained Property.** — The owner of personal property seized for the non-payment of taxes hereunder may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense 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.

SECTION 464. **Final Vesting of Property in Provincial Government.** — Upon the expiration of one year from the date whereon delinquency in the payment of the real property tax occurred, and in the event of continued default in payment of the tax and penalty, all private right, title, and interest in and to the property upon which the said tax is delinquent shall become indefeasibly vested in the government of the province wherein said property is situated, subject only to the rights of redemption and repurchase hereinbelow conferred.

SECTION 465. **Redemption by Owner.** — At any time after delinquency shall have occurred, but not later than the expiration of ninety full days from the date of the publication of the notice prescribed in the next succeeding section hereof, the owner or his legal representative or any person having a lien, leasehold, or other legal or equitable interest in or upon such property may satisfy the taxes and penalties then due and thereby redeem the property. Such redemption shall operate to divest the provincial government of its title to the property in question and to revert the same in the original owner, but where such redemption is effected by a person other than the owner, the payment shall constitute a lien upon the property and the person making payment shall be entitled to recover it from the original owner, or if he be a lessee, he may retain the amount from any rent owing from him to the owner upon the property.

SECTION 466. **Manner of Effecting Publication.** — The publication required in the preceding section shall be made by the posting of notices at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in the barrio wherein the property is situated, in English, Spanish, and the prevailing local dialect. Such notices shall contain the
names of the persons delinquent, the date upon which the delinquency began, the amount of the tax and penalty then due from each, and shall state that unless such taxes and penalties shall be paid within ninety days from the date of publication of such notice the forfeiture of delinquent real property to the provincial government will become absolute.

[82-79; 1791-19.]

SECTION 467. Repurchase by Owner. — After the title to the property shall have become vested in the provincial government in the manner above provided, and at any time before a sale or contract of sale has been made by the province to a third party, the original owner or his legal representative shall have a further right to repurchase the entire amount of the property in question, by paying therefor the full amount then due for taxes, penalties, and costs, together with an additional penalty of ten per centum upon the whole, and if the province has made a contract for the lease of the property the repurchase may be made subject to such contract.

[82-79; 1791-19.]

SECTION 468. Taxes and Penalties Payable Upon Redemption or Repurchase. — The taxes and penalties to be paid by way of redemption or repurchase shall in all cases include not only the original tax by virtue of the non-payment of which the forfeiture became operative, and its incident penalty, but also the taxes and penalties which, regardless of the original forfeiture, shall correspond to the intervening year or years prior to redemption or repurchase, plus, in the case of repurchase, the additional penalty of ten per centum.

[See 2238-12.]

SECTION 469. Disposition of Proceeds. — The proceeds of all delinquent taxes and penalties shall accrue to the provincial and municipal governments in the same manner as if the tax or taxes had been paid in regular course. Income derived from the use or lease of forfeited property and the proceeds of all sales thereof, except in case of repurchase by the owner or his legal representative, shall accrue without division to the general fund of the province.

SECTION 470. Ejection of Occupants from Delinquent Property. — After the expiration of ninety full days from the date of publication of the notice of delinquency prescribed in section four hundred and sixty-six hereof, the provincial treasurer, or his deputy, may issue to the municipal president his certificate describing the parcel of property upon which the taxes are delinquent, stating the
amount of taxes due, together with all penalties and costs accrued by reason of
delinquency, and require him to eject from the said property all tenants or
occupants thereof. The municipal president upon receiving such certificate shall
immediately cause all tenants or occupants to be ejected from the property in
question and kept therefrom by the municipal police, and to that end may employ
such force as may be necessary.

[82-79; 1791-19.]

ARTICLE V

Miscellaneous Provisions

SECTION 471.  Repayment of Excessive Collections. — When it appears
that an assessment of real property was erroneous and unjust when made and the
same is reduced more than twenty-five per centum because of such error or
injustice, and not by reason of damage incurred or deterioration suffered by such
property subsequently to the date of original assessment, the taxpayer shall be
entitled to the proper credit for taxes and penalties already actually paid by him in
excess of the amount which he should have paid upon proper assessment, such
credit to be applicable only to the payment of real-property taxes or penalties due
or to become due from such taxpayer upon the same property or other real property
belonging to him in the same municipality.

[1943-1, 2.]

Timely notice shall be given by the provincial treasurer to every taxpayer
whose assessment is so reduced and he shall be furnished a nontransferable
certificate showing the amount of credit to which he is entitled for payments
already made and the conditions under which such credit may be applied as above
provided.

[1943-4.]

If no taxes shall have been paid upon the original assessment, the taxpayer
shall be allowed sixty days after notice of such reduction within which to pay the
proper tax upon the reduced assessment, without penalty. But upon his failure to
pay the same within said period all the penalties provided by law shall attach as of
the date upon which the taxes became delinquent upon the original assessment.

[1943-3]

SECTION 472.  Remission of Tax by Provincial Board. — In case of a
general failure of crops or similar widespread disaster, the provincial board of any
province, by resolution passed prior to the first of December of any year, may wholly remit the real-property tax for such province for the succeeding year; but a resolution so disposing must clearly state the reasons for such remission and shall not take effect until approved by the Governor-General.

[1713-1.]

SECTION 473. Remission or Reduction of Tax by Governor-General. — The Governor-General may, in his discretion, remit or reduce the real-property tax for any year in any province if he deems that the public interest so requires.

[1713-1.]

SECTION 474. Evidence in Tax-Assessment Proceedings. — In the exercise of their appellate and supervisory powers over assessments, the municipal councils, the provincial boards, and the Executive Secretary may receive, take, and consider not only the evidence upon which the assessing officer or officers may have acted but other relevant proof, whether in the form of oral testimony or delivered by way of affidavit or deposition.

SECTION 475. Authority of Assessor to Take Evidence. — For the purpose of securing information upon which to base a correct assessment of any real property a provincial assessor may summon witnesses, administer oaths, and take testimony concerning the ownership, amount, character, or value thereof.

No summons shall be issued compelling the appearance of any witness outside of the municipality in which he is residing.

[2238-8.]

SECTION 476. Restriction Upon Power of Court to Impeach Tax. — No court shall entertain any suit assailing the validity of a tax assessed under this chapter until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes, or of a failure to perform their duties within the time herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this chapter invalid except upon condition that the taxpayer shall pay the just amount of his tax, as determined by the court in the pending proceeding.

[82-84.]
SECTION 477. Restriction Upon Power of Court to Impeach Forfeiture. — No court shall entertain any suit assailing the validity of a forfeiture incurred under the provisions of this chapter until the taxpayer shall have paid into court the amount due thereon at the time of the forfeiture in question, whether by way of tax, penalties, or costs. If the taxpayer should prevail in such suit, the money so paid into court shall be applied to the satisfaction of such tax, penalties, and costs; if he should fail, it shall be returned to him, after the deduction of any court costs chargeable to him in the cause.

[82-85; 1791-20.]

SECTION 478. Duty of Municipal Officers to Assist Provincial Assessors. — It shall be the duty of the municipal president, secretary, and treasurer and all municipal employees to render every assistance in their power to the provincial assessor.

[2238-13.]

SECTION 479. Regulations for Enforcement of Assessment Law. — Regulations prescribing the forms to be used and procedure to be followed in carrying the provisions of this chapter into effect shall be promulgated by the Executive Secretary.

[2238-15.]

CHAPTER 20

Election Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 489. Title of Chapter. — This chapter shall be known as the Election Law; and in the absence of provision to the contrary all elections for public officers in the Philippine Islands shall be conducted in conformity with its requirements.

[2600.]

ARTICLE I

General Provisions

SECTION 490. Holding of Election in Manila. — For the effectuation of
the purposes of this law in the city of Manila the duties which are herein made incumbent upon provincial boards and municipal councils shall be performed by the Municipal Board of said city, and the duties imposed upon provincial treasurers and municipal secretaries shall be performed by the secretary of said Board. Should any member of the Municipal Board be a candidate for office in any election, he shall be incompetent to act upon the board in the discharge of the duties incumbent upon it in respect to such election, and in such case the other members of the Board shall discharge said duties without his assistance, or if the membership of the Board is unduly depleted, the Governor-General may name some disinterested elector of the city to act on the Board in such matters in his stead.

[1582-2; 2606.]

SECTION 491. Participation of Township in Election Hereunder. — All townships entitled to participate in the election of any public officer in conformity with the provisions of this chapter shall be deemed to be municipalities within the meaning hereof; and for the accomplishment of the requirements of this law, township councils and township officials shall discharge the duties herein made incumbent upon similar municipal functionaries, except that the powers conferred upon municipal councils in respect to the appointment of the board of inspectors and the establishment of election precincts shall be exercised by the provincial board; and it shall be the duty of the provincial board to exercise these powers sufficiently in advance of the times herein prescribed to make sure the accomplishment of the purposes of this law.

In the regularly organized provinces only the township of San Quintin in Ilocos Sur shall participate in the election of Assemblymen and provincial officers, and the other townships contained in said provinces shall be governed, in the election of township officers, by the provisions of sections two thousand two hundred ninety-eight to two thousand three hundred and five of this Code.

[2045-3; 2498-1.]

SECTION 492. Electoral Relations of Outlying Community Endowed with Franchise. — When the right to exercise the elective franchise in the election of members of the Philippine Legislature or of any provincial officer is conferred by law upon the inhabitants of any outlying settlement, barrio, or district not forming a part of an organized municipality or township, such settlement, barrio, or district shall, for election purposes only, be considered a part of the township or municipality to which it is contiguous or to which it is most conveniently accessible, to be determined by the provincial board.
The right to participate in the election of members of the Philippine Legislature and provincial officers having been conferred upon the inhabitants of the settlement of Linapacan, in the province of Palawan, said settlement shall, for election purposes only, be considered a part of the township of Coron, in said province.

[2606-1.]

SECTION 493.  *Acquisition of Franchise Incident to Territorial Changes.* — When a settlement or other unorganized territory is merged into an existing municipality or township or formed into a new one, either by legislative act or executive order, its inhabitants thereby acquire the right to participate in the election of public officers to the same extent as the inhabitants of other municipalities or townships in the same province.

SECTION 494.  *Time for Holding Quadrennial General Election.* — A general election shall be held on the first Tuesday in June of every leap year, upon which occasion officers shall be elected to fill all provincial, subprovincial, municipal, and township elective offices, and the office of Delegate to the Philippine Assembly.

[2170-1.]

SECTION 495.  *Postponement of Election.* — When rebellion, sedition, ladronism, epidemic, public calamity, or analogous cause makes the holding of an election in any province, district, municipality, or other political subdivision impossible or impracticable, the Governor-General, with the consent of the Upper House of the Philippine Legislature, may postpone the election therein for such time as is deemed necessary.

[1582-3.]

SECTION 496.  *Filling of Elective Offices in New Political Division.* — When a new political division is created the inhabitants whereof are entitled to participate in the general election, the elective officers thereof shall be chosen at the next general election. In the interim such offices shall, unless otherwise provided, be filled by appointment of the Governor-General, who shall have the power to fix the salaries of such appointees, if not determined by law.

But the Governor-General may also, in the exercise of his discretion, and especially if a general election is not presently impending, order a special election to be held not more than three months after the call, and at such special election a full complement of local elective officers shall be chosen.
The Governor-General may likewise order a special election after having first appointed temporary officers, and in such case the officers chosen at the special election shall supersede the temporary appointments to the elective offices.

[1582-4; 1748-1.]

SECTION 497. Notice of Special Election. — The Executive Secretary, upon the filing in his office of the Governor-General's proclamation ordering a special election, shall forthwith make and transmit to the treasurer of each province a notice under his hand and official seal, stating the day upon which such election shall be held and stating each office to be voted for at such election by the electors of the political division affected. If any such officer is to be elected to fill a vacancy, the notice shall so state and shall state the term for which such office is to be filled. The provincial treasurer upon the receipt of such notice shall forthwith file and record the same in his office and cause a copy thereof to be mailed to the secretary of each municipality affected. Each municipal secretary upon receipt thereof shall forthwith file and record the same and shall cause at least three copies thereof to be posted in three conspicuous public places in each election precinct of such municipality and one copy thereof at the municipal building.

[1582-11.]

SECTION 498. Expenses of Elections. — The pay of election boards and the expense of stationery, ballots, and all other expenses of election shall be paid out of the treasury of the municipality in which the election is held.

[1582-19.]

The expenses incident to the holding of the first election in a new municipality shall be advanced, so far as necessary for the proper conduct of the election, by the province, and such advances shall be afterwards collected from the municipality by the province.

[1582-4.]

SECTION 499. Posting of Election Law at Polling Place. — A printed copy of the Election Law in English and Spanish shall be posted in a conspicuous position in every polling place on all registration and election days, so that it may be readily consulted by any voter or person offering to register.

[1582-9.]

ARTICLE II
SECTION 500. Limitation Upon Reëlection to Same Office. — The incumbent of any elective office may become a candidate to succeed himself; but a second reëlection to a provincial, municipal or township office is prohibited, except after the lapse of a full term.

[2045-2.]

SECTION 501. Certificate of Candidacy. — No person shall be eligible for election as Delegate to the Assembly or for election to a provincial office unless, within the time fixed by law, he shall file with the proper provincial board a duly verified certificate of candidacy.

Said certificate shall declare that the person whose signature it bears announces, or permits to be announced, his candidacy for the position in question; that he is a resident of the Assembly district or of the province, as the case may be, in which his candidacy is offered; that he is a duly qualified elector therein; and that he is eligible to the office. The certificate shall also state the name of the political party to which the candidate belongs, or that he belongs to none, if such be the case.

[2045-7.]

SECTION 502. When Certificate to be Filed. — The certificate of candidacy contemplated above shall be filed with the provincial board of the province not less than ten days before the day set for the election; but when the death or disqualification of any candidate who has duly announced his candidacy occurs within the fifteen days next preceding the day of election, it shall be lawful for any other duly qualified person to file with said board on or before noon of the day of election, a certificate of his candidacy for the position for which the deceased or disqualified person, was a candidate.

Upon receipt of any certificate of candidacy it shall be the duty of the provincial board to spread a copy of the same upon the minutes of the next succeeding meeting of said board, and promptly to mail a copy to the Executive Secretary. The original shall be filed with the official records of the province.

[2045-7.]

SECTION 503. Official Acts of Person Ineligible to Office. — When an ineligible person is elected to and assumes office, his official acts done prior to his removal from office shall be valid.
SECTION 504.  Removal of Disqualification Incident to Non-Payment of Taxes. — A person disqualified for office by reason of the non-payment of taxes may remove such disqualification by paying the delinquent taxes after election and before the date fixed by law for assuming office, but not afterwards.

SECTION 505.  Removal of Ineligible Person from Office. — Where an ineligible person is elected to and assumes office he shall be removed therefrom in the following manner immediately upon the discovery of his ineligibility:

Any member of a provincial board or other person who has information that the provincial governor or an elective member is ineligible shall at once report the matter to the Governor-General who shall order an investigation by such officer or officers as he may appoint for the purpose, giving the official in question opportunity to present evidence in his own behalf, and upon receiving the report the Governor-General shall declare the office vacant or dismiss the proceedings, as the facts may warrant.

Any councilor or other municipal officer or other person who has information that a municipal officer is ineligible shall immediately report the matter to the municipal council which shall hold an investigation giving the officer opportunity to present evidence in his favor. The council shall declare the office vacant or dismiss the proceedings, as the facts may warrant. A record of the proceedings and evidence shall be kept and forwarded to the provincial board which, within thirty days, shall affirm or reverse the action of the council.

The Governor-General, upon receipt of proof satisfactory to him that an ineligible person is holding any provincial or municipal office or employment, may summarily remove such person.

ARTICLE III

Election Precincts

SECTION 506. Precincts to be Established by Municipal Council. — The unit of territory for the purpose of voting is the precinct, and each municipality shall have at least one.
The municipal council of each municipality shall fix the limits of all the
precincts, if there are more than one, within its territory; and this whether the
territory of the various barrios of the municipality is contained wholly within one
Assembly district or is assigned to more than one such district.

[1582-8; 2045-6.]

SECTION 507.  **Arrangement of Precincts.** — The precincts shall be so
arranged that no precinct shall have more than four hundred voters, and each shall
comprise, as far as practicable, contiguous and compact territory.

When it appears from the results of any registration or election that a
precinct contains more than four hundred voters, the municipal council shall, at
least four months prior to the next election, make such adjustment or new division
as may be necessary.

When an old municipality which has previously had only one precinct has
been merged into another, so as thereby to become a barrio, this barrio shall also
constitute at least one voting precinct, if the distance between the remotest barrio
of the merged municipality and the nearest polling place of the municipality to
which it is annexed shall, by the shortest road, exceed five miles.

[1582-8; 2045-6.]

SECTION 508.  **Posting Map or Plan of Precincts.** — Maps or plans
plainly showing the boundaries of the precinct shall be posted and kept posted at
the polling place or places and at two other conspicuous public places in each
precinct for at least forty-five days before each election, and the plans of all the
precincts of the municipality shall be kept posted at the municipal building for the
same number of days before each election.

[1582-8; 2045-6.]

When the municipal council rearranges the precincts, or creates a new one,
notice of such change shall be filed with the provincial treasurer together with a
map or plan of the several precincts as changed.

[2045-6.]

SECTION 509.  **Posting Map or Plan of Assembly District.** — In those
provinces which are subdivided into Assembly districts the respective provincial
boards shall cause to be prepared an outline map or plan of each district, showing
the location and names of the municipalities, or portions thereof, included in the
district. These shall be filed with the Executive Secretary, and a copy of each shall
be kept posted for ninety days prior to the election at the municipal building and in at least two other conspicuous public places in each municipality.

[2045-5.]

SECTION 510. First Election in New Municipality. — For the first election in a new municipality the provincial board shall divide the new territory into election precincts and shall appoint the necessary inspectors of election and poll clerks and a suitable person to perform the duties of municipal secretary with respect to such election, all of whom shall act until their successors are chosen and qualified, and shall designate the necessary polling places and provide the supplies for such election, the expense of all of which shall be payable by the new municipality.

[1582-4.]

ARTICLE IV

Polling Places

SECTION 511. Designation and Arrangement of Polling Places. — At least sixty days before each general election the municipal council in each municipality in which such election is to be held shall designate in each election precinct a place, as centrally located with respect to the residences of the voters as is practicable, where the elections and the meetings of the board of inspectors for registration shall be held during the year. Each place so designated shall, if practicable, be a room upon the lower floor, of reasonable size, sufficient to admit and comfortably accommodate twenty electors at one time outside the guard rails. No liquors shall be sold or cockfights held in any building so designated from the time of designation until the day after election. If for any cause a place so designated shall thereafter and before election be destroyed or for any cause cannot be used, the municipal council shall forthwith meet and designate some other suitable place for holding such registry and election. Not more than one polling place shall be in the same room, and not more than two polling places shall be in the same building. The municipal council shall provide for each polling place at each election the necessary ballot and other boxes, guard rail, booths, stationery and supplies necessary for the lawful conduct of each registration and election thereat; shall preserve the same when not in use and shall deliver all such ballot or other boxes for each polling place at the opening of the polls of each election. Whenever the municipal council shall be unable to procure suitable places, or whenever it shall be more economical so to do, such council may provide temporary or portable structures adequate to the purpose, and shall take such measures as are proper and necessary for the storing thereof and reélection of the
same at the following election. Such structures may be erected in any public street or plaza, but not so as to block traffic thereon. No building owned or inhabited by any person who is a candidate for any office for which votes are to be cast in any precinct shall be used as a polling place for that precinct.

[1582-9.]

SECTION 512. **Voting Booths.** — There shall be in each polling place during each election a sufficient number of voting booths not less than one for every fifty voters in the election precinct. Each such booth shall be at least one meter square, shall have four sides inclosed, each at least two meters high, and the one in front shall open and shut as a door swinging outward and shall extend to within fifty centimeters of the floor. Each such booth shall contain a shelf which shall be thirty centimeters wide extending across one side of the booth at a convenient height for writing, and shall be kept furnished with indelible pencils to enable the voters conveniently to prepare their ballots for voting. Each booth shall be kept clearly lighted, by artificial lights if necessary, while the polls are open and until the voting has ended.

A guard rail shall be placed at each polling place at least two meters from the ballot boxes and from the booths, and no ballot box or booth shall be placed within two meters of such rail, and each guard rail shall be provided with an entrance and exit, the one separate from the other. The arrangement of the polling place shall be such that the booths can only be reached by passing within the guard rail, and that the booths, ballot boxes, election officers, and every part of the polling place, except the inside of the booths, shall be in plain view of the election officer and of persons just outside the guard rail. Each booth shall be so arranged that there shall be no access thereto except by the door in the front of said booth.

[1582-9.]

SECTION 513. **Liquors, Cockfighting, Etc.** — No intoxicating liquors shall be sold or dispensed, nor allowed to be sold or dispensed, within thirty meters of any polling place on any registration day nor within one hundred and fifty meters of any polling place on any election day during the hours for voting and counting the votes.

No temporary booths, tents, or shelters of any kind for the sale or display of any wares, merchandise, or refreshments, solid or liquid, or for any other purpose whatsoever, shall be erected or maintained on said days, within said thirty meters, during the hours aforesaid; nor shall any cockfight be held in any municipality upon any election day.
ARTICLE V

Board of Inspectors

SECTION 514. Appointment of Inspectors and Poll Clerk. — It shall be the duty of the municipal council in each municipality wherein a general election is to be held to appoint, ninety days immediately prior to the date of such general election, three inspectors of election and one poll clerk for each election precinct therein, who shall hold office for four years. Should there be in such municipality one or more political parties or branches thereof which shall have polled thirty per centum or over of the votes cast at the preceding general election, then two of the inspectors shall belong to the party which polled the largest number of votes in said municipality at such preceding election and the other inspector shall belong to the party which polled the next largest number of votes at said election; and the inspectors so appointed shall be persons proposed by the representative or representatives of such political parties.

In case of a vacancy in the office of inspector of election or poll clerk the same shall be filled for the remainder of the term by the municipal council.

No person who holds any public office, or is a candidate for public office, shall be eligible to appointment as inspector or poll clerk.

SECTION 515. Disqualification of Inspector. — Any person appointed as inspector who accepts appointment and qualifies for the office may not be appointed to any other office unless one year shall have elapsed from the last election in which he acted as inspector and he shall have resigned the office prior to his appointment.

SECTION 516. Qualifications of Inspectors and Poll Clerks — Oath of Office. — All persons appointed inspectors of election or poll clerks shall be qualified electors of their respective precincts, of good character, not convicted of an offense involving moral turpitude and able to read, write, and speak either English, Spanish, or the local dialect understandingly. The persons so appointed
shall be notified and shall each take and subscribe before the municipal secretary the following oath of office within twenty days after the date of the notice of appointment:

PHILIPPINE ISLANDS, } ss.
       Municipality of ____________}

OATH OF INSPECTOR OR CLERK.

I, ________, do solemnly swear (or affirm) that I will faithfully and fairly perform the duties of inspector of election (or poll clerk) for the ______ precinct of ________ to the best of my knowledge, understanding and ability; that I recognize and accept the supreme authority of the United States of America in these Islands and will maintain true faith and allegiance to the United States of America; that I will support the Government and laws of the United States of America and of the Philippine Islands; that I will honestly and justly administer my duties according to the Election Law without prejudice or favor toward any person, candidate, party, society, or religious sect, and that I take this oath freely and without evasion or mental reservation whatsoever. So help me God.

(In case of affirmation the words "So help me God" should be stricken out.)

_____________________
(Signature.)

Sworn to before me this ____ day of ________, 19____.

________________________________
(Signature of officer administering oath.)

[1582-15.]

SECTION 517. Certificate of Appointment as Inspector or Poll Clerk. — A person appointed and sworn into office as inspector of election or poll clerk shall receive a certificate of appointment from the municipal president in such form as he shall prescribe, specifying the election precinct, the name of the person appointed and the date of the expiration of his term of office.

[1582-15.]

SECTION 518. Organization of Board of Inspectors — Filling of Temporary Vacancy. — Before otherwise entering upon their duties the inspectors of each precinct shall meet and appoint one of their number chairman, or, if a
majority shall not agree upon such appointment they shall draw lots for such position.

If at the time of any meeting of the inspectors there shall be a vacancy in the office of any inspector or poll clerk, or if any inspector shall be absent from any such meeting, except as provided in section five hundred and thirty-four hereof, the inspector or inspectors present shall appoint a qualified elector of the precinct who, in case of an inspector, shall be a member of the same political party as the absent inspector, to fill such vacancy until such absent officer shall appear or the vacancy be filled.

The board of inspectors shall act through its chairman upon a majority vote of the members, the poll clerk having neither voice nor vote in its proceedings.

[1582-15.]

SECTION 519. Designation of Inspectors by Qualified Voters of Precinct. — If at any such time the offices of inspectors are all vacant, or if no inspector shall appear within one hour after the time fixed by law for the opening of such meeting, the qualified electors of the precinct present, not less than ten, may designate three qualified voters of the precinct to fill such vacancies, or to act in the place of such inspectors respectively until the absent inspectors respectively appear or their vacancies are filled by the council as hereinabove provided. In case of the filling of vacancies by the inspectors, or by the qualified voters of the precinct, the inspectors so appointed shall take the oath before the chairman of the board, or if he be not present shall administer it among themselves, and such oaths shall be forwarded forthwith to the municipal secretary for filing.

[1582-15.]

SECTION 520. Preservation of Order by Inspectors. — All meetings of the board of inspectors shall be public. The said board and each individual member thereof, shall have full authority to preserve peace and good order at such meetings and around the polls, and to keep the access thereto open and unobstructed, and to enforce obedience to their lawful commands during their meetings. The said board may appoint one or more electors to communicate their orders and directions and to assist in the performance of their duties in this section enjoined. If any person shall refuse to obey the lawful command of the inspectors, or by disorderly conduct, in their presence or hearing, shall interrupt or disturb their proceedings, they may make an order in writing directing any peace officer to take the person so offending into custody and detain him until the adjournment of that meeting; but such order shall not be so executed as to prevent the person so taken into custody from exercising his right to vote at such election. Such order shall be executed by
any peace officer to whom the same shall be delivered; but if none shall be present, by any other person deputed by such board in writing.

[1582-16.]

SECTION 521. Pay of Inspectors and Clerk. — Each inspector of election shall receive pay for each day of actual service at meetings of the board except the meeting on the Saturday before election and shall receive two days' pay for election day. Each poll clerk shall receive pay for each day of his service during the absence of a member and two days' pay for election day. The rate of pay shall be fixed by the municipal council but shall not be less than two nor more than five pesos per day and shall not be changed during the term of office of the inspectors or of the clerk.

[1582-19.]

ARTICLE VI

Conditions and Manner of Registration

SECTION 522. Registration as Prerequisite of Right to Vote. — No person shall vote at any general or special election held under the provisions of this chapter unless his name appears upon the list of voters as completed by the board of inspectors.

[5582-17.]

SECTION 523. Time for Registration of Voters. — The board of inspectors for each election precinct in which an election is to be held shall hold four meetings for the registration of voters at the place designated therefor before each general election, on the sixth Friday, sixth Saturday and the fifth Friday and fifth Saturday before the election. The said inspectors shall also meet upon the Saturday next before election for the purpose of correcting this list, by adding names thereto or striking names therefrom in accordance with the orders of the constituted authorities, as hereinafter provided, and to number and complete the list. Each meeting except the last shall begin at seven o'clock in the morning and continue until seven o'clock in the evening with not more than one intermission of one hour and a half.

[1582-17.]

SECTION 524. Mode of Registration — Contents of List. — The inspectors of each election precinct shall prepare at such meetings a list of the names and residences of the persons qualified to vote in such precinct at such
election who present themselves for registration, which, when finally completed, shall be the register of the voters of the precinct for such election. Such lists shall be arranged in columns. In the first column there shall be entered, at the time of the completion of the registry, a number, opposite the name of each person registered, beginning with one and continuing in consecutive order to the end of the list. In the second column shall be placed the surname used generally by such persons in alphabetical order; in the third column the respective Christian names of such persons; in the fourth column the respective numbers of the cedulas of such persons for the calendar year in which the election is held; in the fifth column the respective residences of such persons by street and number or, if there be none, by a brief description of the locality thereof; in the sixth column the qualification or qualifications by virtue of which he has taken the elector's oath.

[1582-17; 2045-9.]

At each meeting, except the last, a space shall be left after each set of surnames beginning with the same letter sufficient for the addition thereto at subsequent meetings of surnames beginning with the same letter. Before any such names are added at any such subsequent meeting there shall be written "added at the second meeting", "added at third meeting", or "added at fourth meeting", as the case may be.

[1582-17.]

SECTION 525. Exhibition of Cedula for Current Year. — Before any name is placed upon the list the applicant for registration must first exhibit to the inspectors his cedula for the calendar year in which the election is held or, should he be exempt from having one by reason of age, such fact shall be noted in the fourth column of the list.

[1582-17.]

SECTION 526. Oath of Applicant for Registration. — The following oath shall be administered to and subscribed by each applicant before entering his name upon the list:

PHILIPPINE ISLANDS, ____________} ss.
Municipality of ____________

ELECTOR'S OATH.

I, ____________, do solemnly swear (or affirm) that I am a male resident of the municipality of ________, in the Province of ________, residing at ____________, and on the date of the forthcoming
election I will be ______ years of age, and should I present myself to vote I will have resided in said municipality continuously for the period of six months immediately preceding the said election; that I am not citizen or subject of any foreign power; that I have read (or heard read) sections five hundred and twenty-eight and five hundred and twenty-nine of the Election Law, and that I have the qualifications of a voter, and none of the disqualifications, prescribed in said sections; that I am not delinquent in the payment of any public taxes assessed against or due from me since August thirteenth, eighteen hundred and ninety-eight, in any part of the Philippine Islands; furthermore, that I recognize and accept the supreme authority of the United States of America in the Philippine Islands, and that I will maintain true faith and allegiance thereto; that I will obey the laws, legal orders, and decrees duly promulgated by its authority; and that I impose upon myself this obligation voluntarily and without mental reservation or purpose of evasion. So help me God.

(In case of affirmation, the words "So help me God" should be stricken out.)

(Signature of elector.)

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

Inspector of Election, ___ Election Precinct,
Municipality of __________________

Such oath may be administered by any one of the inspectors, but only at a meeting and in presence of the board. Upon completion of the lists by the board of inspectors all such oaths so taken shall be filed with the municipal secretary who shall retain them until the completion of the registration lists and filing of the oaths for the next general election.

[1582-17.]

SECTION 527. Who may be Registered. — The names of all persons who have complied with the requirements of the last two preceding sections hereof shall be placed upon the registration lists provided they have the qualifications prescribed for voters in the next succeeding section hereof and none of the special disqualifications mentioned in the next succeeding section but one.

A person not having, at the time of registration, the requisite qualification as to age or the period of his residence in the municipality shall also be registered if it
be shown that at the time of the ensuing election he will have such qualification.

[See 1582-13.]

SECTION 528. **Qualifications Prescribed for Voters.** — Every male person twenty-three years of age or over who has had a legal residence for a period of six months immediately preceding the election in the municipality in which he exercises the suffrage, and who is not a citizen or subject of any foreign power, is entitled to vote in all elections if comprised within either of the following three classes:

(a) Those who, prior to the thirteenth of August, eighteen hundred and ninety-eight, held the office of municipal captain, gobernadorcillo, alcalde, lieutenant, cabeza de barangay, or member of any ayuntamiento.

(b) Those who own real property to the value of five hundred pesos, or who annually pay thirty pesos or more of the established taxes.

(c) Those who speak, read, and write English or Spanish.

Officers, soldiers, sailors, or marines of the Army or Navy of the United States shall not be considered as having acquired legal residence in a municipality by reason of being stationed therein.

[1582-13.]

SECTION 529. **Disqualification.** — The following persons shall be disqualified from voting:

(a) Any person delinquent in the payment of any public tax that may have accrued within six years.

(b) Any person who has been deprived of the right to vote by the sentence of a court of competent jurisdiction since August thirteenth, eighteen hundred and ninety-eight.

(c) Any person who has violated an oath of allegiance taken by him to the United States.

(d) Any person who, on the first day of May, nineteen hundred and one, or thereafter, was in arms in the Philippine Islands against the authority or sovereignty of the United States, whether such person be an officer, soldier, or civilian.
(e) Any person who, since the last day of March, nineteen hundred and one, has made or hereafter shall make contribution of money or other valuable thing in aid of any person or organization against the authority or sovereignty of the United States, or who shall demand or receive such contribution from others, or who shall make any contribution to any person or organization hostile to or in arms against the authority or sovereignty of the United States, for the purpose of securing any protection, immunity, or benefit.

(f) Any person who, since the last day of March, nineteen hundred and one, has or hereafter shall in any manner whatsoever give aid and comfort to any person or organization in said Islands in opposition to or in arms against the authority or sovereignty of the United States.

(g) Insane or feeble-minded persons.

The provisions of subsection (d) shall not apply to those persons who surrendered in Cebu to Brigadier-General Hughes or to those who were on October thirty-first, nineteen hundred and one, inhabitants of the town of Pilar in the Province of Sorsogon.

The provisions of subsections (d), (e), and (f) shall not apply to acts done prior to the surrender by persons who surrendered to Brigadier-General Samuel Sumner in the Province of Laguna in the month of June, nineteen hundred and one.

The disqualifications prescribed in the foregoing subsections (d), (e), and (f) shall not apply to persons who have received the benefits of an amnesty and have not since committed any of the acts set forth in said subsections.

[1582-14.]

SECTION 530. Certificate of Inspectors — Disposition of Lists. — At the close of each meeting for the registration of voters the inspectors shall append to each of the lists a certificate, signed by all of them, stating that the list as it then appears is a true and correct list of the names and residences in such precinct of all persons who have personally appeared before the board and who have requested that their names be placed thereon and who are qualified at the forthcoming election.

One copy of such list, so certified, shall be deposited temporarily in the office of the municipal secretary on the Monday following the second and fourth meetings to be open to the inspection of the public until the next meeting, or until election day, as the case may be, and the other copies shall be retained by the
inspectors who shall permit their inspection by qualified voters of the precinct from eight o'clock in the morning to five o'clock in the afternoon on all days except Sundays and legal holidays.

[1582-17.]

SECTION 531. **Challenge of Voter's Right to be Registered.** — Any person who applies for registration, or who is registered, may, at any of the first four meetings of the board, be challenged by any inspector, qualified voter, or candidate, or representative of such candidate authorized in writing.

[2045-10.]

The board shall thereupon examine the challenged party and take such other evidence as shall to it seem necessary with respect to his qualifications and disqualifications; and it shall at the conclusion of such examination order his name to be placed upon the list, or stricken therefrom, or to remain thereon, as the facts warrant and the situation requires. All such questions shall be heard and decided without delay.

[1709-4.]

On the determination of the matter the board shall, if requested, issue to either party a brief certificate and statement of its action in the matter and of the evidence upon which such action is based.

[1582-17.]

SECTION 532. **Power of Board to Take Evidence.** — For the purpose of determining the right of persons to be registered or to have their names remain upon the registration lists, boards of inspectors shall have the same authority to administer oaths, subpoena witnesses and compel their attendance and testimony as is possessed by justices of the peace, but the fees of such witnesses and for service of process shall be paid in advance by the party in whose behalf they are subpoenaed.

[1582-17; 1709-4.]

SECTION 533. **Application to Provincial Board or Judge of First Instance.** — Any person who may be refused registration or any party to a challenge questioning the right of another person to be registered may apply to the provincial board of the province or to any judge of first instance in the judicial district for an order directing the board of inspectors to take the action deemed proper. Such application shall be made by filing with said provincial board, or with
said judge, as the case may be, a copy of the certificate and statement aforesaid, together with proof of service of a notice of such application upon a member of the board of inspectors, which notice shall state the time and place and tribunal to which such application will be made.

[1709-4.]

SECTION 534. Application to Strike Names from List. — After the fourth day of registration, and not later than ten days before the Saturday next before election, any qualified elector in the precinct may apply to such judge or provincial board for an order striking from the list the names of any person or persons claimed to be erroneously or wrongfully registered.

Written notice, stating the time and place of the application and the tribunal to which it will be made, must be served on one member of the board of inspectors and on each voter whose right to be registered is called in question, if he can be found.

Such application may be accompanied by affidavits in support thereof; but copies of all such affidavits shall be served upon the board of inspectors or party in interest with the notice of application and may be rebutted by affidavits to be filed by the board of inspectors or the opposing party. Upon such application the board of inspectors may be represented by the provincial fiscal, or it may delegate one of its members to appear upon the hearing, and in that case the necessary travel expenses of such member, not to exceed the amount allowed the provincial officials in that province, shall be paid by the municipality. During the absence of such inspector the poll clerk shall sit with the board for the purpose of preparing the list of the absent inspector.

[1709-4.]

SECTION 535. Finality of Order Made by Judge. — The provincial board or judge to whom application is made as contemplated above shall have jurisdiction to determine the matter; and when the application is made to a judge, his decision shall be controlling and final, notwithstanding any decision of a provincial board to the contrary.

[1582-17.]

SECTION 536. Final Meeting of Board of Inspectors. — At the meeting of the board of inspectors on the Saturday preceding the election, the official lists as prepared by the inspectors shall each be corrected in conformity with the order, or orders, of the proper authorities, if any such have been made, by adding names thereto or striking names therefrom, as may be required; and in each copy of the
registration list shall be added a note opposite the name of each person added to or stricken off the list showing the date of the order and the name of the tribunal that issued it. No name shall be added to or stricken from the list at the last meeting except in pursuance of such order.

At this final meeting the names comprised in the completed lists shall be numbered in sequence.

[1582-17.]

SECTION 537. Registration for Special Election. — Prior to a special election one meeting, and no more, shall be held for purposes of registration. This meeting shall take place ten days before the day designated for the election. The register of voters for the last preceding general election — as supplemented at any previous registration for a special election that may have intervened — shall serve as the basis of the registration in question; and to such prior register shall be added the names of persons presenting themselves for registration who may be known or proved to be entitled to vote at the ensuing special election. The register as thus completed shall be the official register for the special election.

[1582-18.]

SECTION 538. Question as to Right of Voter to be Registered. — At any special registration, and at any time thereafter prior to the impending election, the right of any voter to be registered or to have his name remain on the registration list may be drawn in question and determined in substantial conformity with the procedure prescribed in regard to such matter under the general registration; and if application is made to a judge or provincial board, such notice shall be given as may be practicable or as may be required in the discretion of the judge or provincial board to whom application is made. In such case the board of inspectors shall comply with the order of the judge, or provincial board, in regard to the adding or striking out of names, at any time before the election or on election day.

ARTICLE VII

Official Ballots

SECTION 539. Official Ballots. — Official ballots shall be provided at public expense for every election held under this chapter. There shall be at each polling place but one form of ballot, which shall be of ordinary white printing paper in shape a strip one hundred and fourteen millimeters wide and three hundred and four millimeters long, and contain a printed heading of the title of each office to be voted for and the number of candidates for which the voter may
vote, with a corresponding number of spaces underneath the title. Such titles shall be printed both in Spanish and English in ten point (long primer) roman type and at the top of the ballot shall appear in eight point (brevier) gothic type both in English and Spanish. The legend "Do not make any mark on this ballot or write anything thereon but the names of the candidates you vote for. Any violation of this instruction will invalidate the ballot." The ballots shall be folded three times toward the top, so that they shall be one hundred and fourteen by thirty-eight millimeters when folded. Upon the upper outside fold there shall be printed in type which shall be discretionary with the Director of Printing, but which shall be uniform throughout the Islands, the words "Official Ballot", a representation of the coat of arms of the Philippine Islands, the election precinct in which the particular ballot is intended to be used, and the date of the election, such ballots to be in substantially the following form:

![Ballot Image](image-url)
OFFICIAL BALLOT

Do not make any mark on this ballot or write anything thereon but the names of the candidates you vote for. Any violation of this instruction will invalidate the ballot.

No se escriban en esta papeleta sino los nombres de los candidatos por quienes V. vota ni se haga en ella marca alguna. Cualquier infracción de esta orden invalidará la papeleta.

DELEGATE TO THE PHILIPPINE ASSEMBLY.
DIPUTADO A LA ASAMBLEA FILIPINA.
(Vote for one.)
(Vote por uno.)

PROVINCIAL GOVERNOR.
GOBERNADOR PROVINCIAL.
(Vote for one.)
(Vote por uno.)

MEMBERS OF PROVINCIAL BOARD.
VOCALES DE LA JUNTA PROVINCIAL.
(Vote for two.)
(Vote por dos.)

MUNICIPAL PRESIDENT.
PRESIDENTE MUNICIPAL.
(Vote for one.)
(Vote por uno.)

MUNICIPAL VICE-PRESIDENT.
VICE PRESIDENTE MUNICIPAL.
(Vote for one.)
(Vote por uno.)

MUNICIPAL COUNCILORS.
CONCEJALES MUNICIPALES.
(Vote for.............)
(Vote por.............)
SECTION 540.  Emergency Ballots. — No other ballot than the official ballot shall be used or counted, except that in case of failure to receive the ballots, or their destruction at such time as shall render it impracticable to procure from the Director of Printing a new supply, the provincial board or, if there be not time therefor, then the municipal council, shall procure from any available source another set which shall be as nearly like those prescribed in this section as circumstances will permit and which shall be uniform within each election precinct.

[1582-20.]

SECTION 541.  Use of Sample Ballots. — For each election precinct at least thirty sample ballots printed upon colored paper but in other respects like the official ballots shall be furnished the board of inspectors for posting and use in demonstrating how to fill out and fold the official ballots properly. Five of such sample ballots shall be posted in public places within the precinct, including one at the polling place. In such demonstration the names of actual candidates shall not be written on such ballots nor shall such ballots be used for voting nor counted.

[1582-20.]

SECTION 542.  Requisition for Official Ballots. — The ballots shall be furnished by the Director of Printing at the expense of the municipality upon requisition therefor by the provincial treasurer in the usual form, which requisition shall be for such a number of ballots for each voting precinct as will provide one and one-half as many ballots as there were persons registered in the precinct at the last preceding election and ten per centum additional. The requisition shall specify what offices are to be filled in each precinct.

In the case of newly formed precincts the requisition shall be for a number of ballots in like proportion to the estimated number of qualified voters in the precinct as adopted by the council.

The requisitions shall be forwarded at least two and one-half months before the date of the election.

In the case of special elections the Executive Secretary shall require the Director of Printing to furnish the requisite ballots in the same quantities as were requisitioned for the last regular election.

[1582-20.]
ARTICLE VIII

Opening of Polls and Casting of Ballots

SECTION 543. Hours During which Polls shall be Open. — At all the elections held under the provisions of this chapter the polls shall be open from seven o'clock in the morning until six in the afternoon, during which period not more than one member of the board of inspectors shall be absent at one time, and then for not to exceed twenty minutes at one time.

If it should become necessary to make room for more ballots the chairman may open the box in the presence of all the board and press down the ballots with his hands without removing any therefrom; he shall then close, lock and seal the box, as hereinafter provided. In case of the destruction of the boxes or the failure to deliver them at the polling place, the board of inspectors shall immediately provide other boxes or receptacles as nearly as possible adequate for the purposes for which intended.

SECTION 544. Formalities Incident to Opening of Polls and Conduct of Election. — The inspectors of election and poll clerks shall meet one-half hour before the time fixed for the opening of the polls at the place designated, and shall then and there have the ballot box, box for spoiled ballots, the ballots and all other supplies provided by law. At the opening of the polls the ballot box and box for spoiled ballots shall be opened by the chairman, emptied and exhibited to all the members and other voters present, and, being empty, shall be closed, locked, and a seal placed over the lock, and the boxes shall be kept closed and sealed until the polls are closed, when the ballot box shall be opened to count the votes.

SECTION 545. Persons Allowed in and Around Polling Place. — While the polls are open no person other than members of the board of inspectors, poll clerk, or necessary police, Constabulary, or other peace officer who may be present at the request of the board to execute its orders, or to serve the process of a court, or to act as messenger, and voters receiving or depositing their ballots, shall be allowed within the guard rail in the polling place.

No persons other than the persons mentioned above and voters waiting to vote or voting shall remain, during the time the polls are open, within the distance
of thirty meters of the polling place, nor shall any person solicit votes or do any
electioneering within such distance.

[1582-21.]

SECTION 546. Persons Prohibited from Influencing Elections. — No judge of first instance, justice of the peace, or treasurer, fiscal, or assessor of any province and no officer or employee of the Philippine Constabulary or of the Bureau of Education shall aid any candidate or exert influence in any manner in any election or take part therein otherwise than by exercising the right to vote, under penalty of being deprived of his office and being disqualified to hold any public office whatever for a term of five years.

[1948-3.]

SECTION 547. Prohibition Against Interference by Police in Election. — No member of the municipal police shall in any manner intervene in any election, except for the maintenance of public order. Any member of the police entitled to vote may do so, but shall not act as election officer nor solicit votes for any candidate.

[2169-32.]

SECTION 548. Method of Voting — Delivery of Ballot. — While the polls are open the voters who are entitled to vote and who have not already voted at that election may enter within the guard rail of the polling place in such order that, besides the persons lawfully in such place for purposes other than voting, there shall not be within said place at any one time more than twice as many voters as there are voting booths therein. Upon entering, the voter shall give to one of the inspectors his name and residence together with such other information concerning himself as should appear on the registration list and may be requested of him by any of the inspectors. Said inspector shall then distinctly announce the voter’s name and residence in a tone loud enough to be plainly heard throughout the polling place. If such person be entitled to vote and be not challenged, or, if challenged and the same be decided in his favor, the poll clerk shall deliver to him one ballot correctly folded. No person other than an inspector or poll clerk shall deliver to any person any official ballot, and no inspector shall deliver or permit to be delivered any official ballot to any person other than a voter at the time of voting, as herein provided, nor more than one ballot to such voter at one time.

[1582-22.]

SECTION 549. Preparation of Ballot by Voter. — The voter on receiving his ballot shall forthwith retire alone to one of the empty polling booths
and shall there prepare his ballot by writing in the proper space for each office the name of the person for whom he desires to vote. No voter shall be allowed to occupy a booth already occupied by another voter, or to occupy a booth more than eight minutes in case there are voters waiting to occupy booths, or to speak or converse with any one other than as herein provided while within the polling place. It shall be unlawful to erase any printing from the ballot or to add any distinguishing feature thereto, or to intentionally tear or deface the same, or to make any mark thereon other than the names of the candidates voted for.

[2045-12.]

SECTION 550. Preparation of Ballot for Disabled Person. — A voter otherwise qualified who declares that he cannot write, or that from blindness or other physical disability he is unable to prepare his ballot, may make an oath to the effect that he is so disabled and the nature of his disability and that he desires the inspectors to assist him in the preparation of such ballot. The board shall keep a record of all such oaths taken and file the same with the municipal secretary with the other records of the board after the election. Two of the inspectors, each of whom shall belong to a different political party, shall ascertain the wishes of the voter, and one of them shall prepare the ballot of the voter in proper form according to his wishes, in the presence of the other inspector, and out of view of any other person. The information thus obtained shall be regarded as a privileged communication.

[2045-12.]

SECTION 551. Disposition of Spoiled Ballots. — If a voter shall soil or deface a ballot so that it cannot lawfully be used, he shall surrender the same to the poll clerk, who shall, if necessary, give him, one at a time, not to exceed two more. Each ballot given to a voter shall be announced to the inspectors and a record thereof kept opposite the name of the voter in the registry list in a column provided for that purpose. Each spoiled ballot, as soon as returned, and without opening, shall be distinctly marked "spoiled" on the indorsement fold thereof and immediately placed in a ballot box similar to the official ballot box, which shall be plainly marked "spoiled ballots", together with the name of the municipality and number of the election precinct in which used, which shall be used for no other purpose and which shall be kept locked, and at the close of election be sealed up and delivered to the municipal secretary.

No ballot, spoiled or otherwise, shall be taken from the polling place, except as hereinafter provided.

[1582-22.]
SECTION 552. **Casting of Ballot.** — After properly preparing his ballot, the voter shall immediately return to the poll clerk, who shall again announce his name and residence, and the chairman of the board shall receive the ballot and without exposing the contents, shall deposit it in the ballot box in the presence and view of the voter. The fact that he has voted shall be recorded by placing a mark opposite the voter's name on each of the registration lists in a column provided for that purpose. The voter shall then depart.

[1582-22.]

SECTION 553. **Challenge of Person Offering to Vote.** — Any qualified voter of the election precinct, if he believes that any person who is not registered is offering to vote or that any person is offering to vote in the name of another, may challenge the vote of such person upon such ground, and the board shall thereupon take the oath of such person or otherwise satisfy itself whether or not the ground of challenge be true.

For the purpose of receiving and counting the vote it shall be sufficient if the person so challenged shall prove that he is the identical person duly registered as by law provided.

[1582-23.]

SECTION 554. **Challenge Based on Ground of Recent Disqualification or Corrupt Practices.** — A challenge of any person offering to vote may likewise be made by any qualified voter of the precinct upon the ground that the challenged voter has suffered disqualification under subsection (b), (c), (e), or (f) of section five hundred and twenty-nine hereof, subsequent to the date of registration. Where a challenge is made upon such ground the following oath shall be administered to the challenged person by one of the inspectors:

"I, __________, do solemnly swear (or affirm) that since the date of my registration as a voter I have not suffered disqualification under subsection (b), (c), (e), or (f) of section five hundred and twenty-nine of the Election Law and in particular that I have not suffered and am not subject to the disqualification upon which my right to vote is now challenged."

A challenge of any person offering to vote may likewise be made by any qualified voter of the precinct upon the ground that the challenged voter is guilty of corrupt practices in connection with the impending election; in which case the following oath shall be administered to the challenged person by one of the inspectors:
"I, __________, do solemnly swear (or affirm) that I have not received or offered, do not expect to receive, have not paid, offered or promised to pay, contributed, offered or promised to contribute to another, to be paid or used, any money or other valuable thing or consideration as a compensation or reward for the giving or withholding of a vote at this election, and have not made any promise to influence the giving or withholding of any such vote; and that I have not made, or become directly or indirectly interested in any bet or wager depending upon the result of this election."

Upon the taking of the proper oath by a person whose right to vote is questioned in the manner contemplated in this section, the challenge shall be disallowed, but in case of his refusal to take such oath the challenge shall be sustained and his vote shall be rejected.

[1582-23.]

SECTION 555. Reception of Challenged Vote Not Conclusive in Judicial Proceeding. — The reception and counting of the vote shall not be conclusive upon any court of the legality of the registration or voting in an action against such person for illegal registration or voting.

[1582-23.]

SECTION 556. Record of Challenges and Certificate of Oaths Administered. — The inspectors of election shall keep a minute of their proceedings in respect to the challenging and administering of oaths to persons offering to vote, in which shall be entered, by one of them, the name of every person who shall be challenged; specifying in each case whether either of the oaths herein prescribed were taken. At the close of the election, at each polling place, the inspectors thereat shall add to such minutes a certificate to the effect that the same are all such minutes as to all persons challenged at such election, and shall file the same with the registration lists and statements of results of the election as hereinafter provided.

[1582-23.]

ARTICLE IX

Counting of Votes and Canvass of Returns

SECTION 557. Counting of Votes — Announcement of Results. — As soon as the polls of an election are closed the board of inspectors shall publicly count the votes and ascertain the result, and not adjourn or postpone the count until
it shall be fully completed.

[1582-24.]

No member of the board or election officer shall, before the announcement of the result, make any statement of the number of ballots cast, the number of votes given for any person, the name of any person who has voted or who has not voted, or of any other fact tending to show the state of the polls, nor shall he make any statement at any time, except as a witness before a court, tending to show how any person voted.

[1582-21.]

SECTION 558.  Official Watchers at Counting of Ballots. — During the counting of the votes by the board, a number of qualified voters of the precinct, not to exceed six, who shall represent as evenly as possible the opposing candidates voted for, and be named by such candidates, shall be allowed within the polling place, but not within the guard rail, as watchers. Such watchers shall be allowed to freely witness the count and to hear the proceedings of the board and to take notes of what they see and hear, but shall not touch the ballots nor converse with the inspectors or any of them, nor with each other in such manner as to interfere with or interrupt the proceedings.

[1582-21.]

Other persons than watchers and the officials attendant upon the counting shall be excluded.

SECTION 559.  Preliminaries to Counting of Vote. — Before proceeding to count the ballots the board of inspectors shall first compare the registration lists and ascertain the number of persons who have voted as shown thereon. They shall then open the box of ballots cast and shall count the ballots therein contained without unfolding them or exposing their contents, except so far as to ascertain that each ballot is single, and shall compare the number of ballots found in the box with the number shown by the registration lists to have been deposited therein. If the ballots found in the box shall be more than the number of ballots so shown to have been voted, the ballots shall all be replaced, without being unfolded, in the box from which they were taken and shall be thoroughly mingled therein and one of the inspectors designated by the board shall, without seeing the same and with his back to the box, publicly draw out as many ballots as shall be equal to such excess, and without unfolding them place them in a package which shall be then and there securely sealed and marked "excess ballots", together with the signatures of the inspectors, which package shall be returned in the box with the other ballots and
shall not be opened except as hereinafter provided. If in the course of this examination two or more ballots shall be found folded together in such manner that they must have been so folded before being placed in the box, then they shall be removed therefrom and counted as a portion of the excess number hereinbefore mentioned. In case ballots marked "spoiled" are found in the ballot box they shall be placed with the spoiled ballots.

[1582-24.]

SECTION 560. Examination for Marked Ballots. — The ballots shall then be opened and examined for marked ballots, and if any such be found they shall be placed in a package securely sealed and inscribed "marked ballots" together with the signatures of the inspectors and be returned in the same manner as provided for excess ballots. Marked ballots shall in no case be counted, and a majority vote of the board shall be sufficient to determine whether any ballot is marked or not. In case any ballot or ballots shall be objected to by any inspector as marked and the board shall decide against such objection, such ballot or ballots shall be counted but shall be marked upon the indorsement fold in such manner as not to obliterate the feature objected to, with the words, "objected to by (adding the name of the objecting inspector) as marked", and all such ballots, after the count, shall be placed in another separate package and returned in all respects as herein provided for marked ballots. No ballot that is not an official ballot shall be counted, except such as are voted in accordance with the provisions of section five hundred and forty hereof.

[1582-24.]

SECTION 561. Mode of Procedure in Counting Votes. — The board shall then proceed to count the votes in manner following:

The ballots shall be arranged in piles in front of the chairman, who shall take them one by one and read therefrom, in the order in which they appear thereon, the names of the persons voted for, and as soon as read shall hand them to one of the other inspectors, who shall be previously selected for that purpose by the board and shall be of the political party opposite to the chairman, if two parties are represented on the board, who shall verify the reading of the chairman. The other inspector and the clerk shall keep tally sheets upon forms which shall be prepared by the Executive Secretary for the purpose and furnished by the Director of Printing, on which they shall record as read, the names of all persons voted for for each office and the number of votes severally received by them, each vote being separately noted by a stroke on the tally sheet as the ballot is read. At the conclusion of the count the totals shall be verified by the chairman and the other inspector, and in case of disagreement a recount.
shall be made for such offices as may be necessary. The tally sheets shall not be changed or destroyed and shall be returned with the ballots in the ballot box. All counting shall be made in plain view of the watchers.

[1582-24; 1709-5.]

SECTION 562. **Inspectors Statement and Certificate of Result.** — Upon the completion of the count the inspectors shall make and sign a written statement thereof in quadruplicate, showing the date of the election, the name of the municipality and the number of the precinct in which it was held, the whole number of ballots cast for each person for each office, the whole number of ballots rejected as marked, and the whole number objected to because marked but not rejected, writing out at length in words and at the end thereof a certificate signed by the inspectors to the effect that the statement is in all respects correct. Every such statement shall be made upon a single sheet of paper, or if not so made, each sheet thereof shall be signed at the end thereof by the inspectors. Forthwith thereafter one copy thereof shall be filed with the municipal secretary, one shall be securely sealed and forwarded by the board by mail or special messenger to the provincial treasurer, and one shall be securely sealed and forwarded by the board to the Executive Secretary. One copy shall be retained in the custody of the inspectors.

Upon the completion of such count and of the statements of the result thereof, the chairman of the board of inspectors shall make public oral proclamation of the whole number of votes cast at such election at such polling place for all candidates, by name, for each office.

[1582-24.]

SECTION 563. **Mode of Transmission of Statement.** — The statement forwarded to the provincial treasurer by the board of inspectors shall be sent by mail if the mails are reasonably regular and expeditious for the purpose, otherwise by a special messenger at the expense of the municipality. Delayed statements shall in all cases be forwarded as soon as possible.

[1582-25; 2582.]

SECTION 564. **Boxes and Contents Returned to Municipal Secretary.** — The ballots, together with the packages herein before referred to, shall be returned to the ballot box, which shall be securely locked and sealed and returned to the municipal secretary together with the statements. The spoiled ballots shall be returned to the spoiled-ballot box, if removed therefrom, and such box, similarly locked and sealed, shall be likewise returned. The unused ballots shall all be placed in a sealed package, marked with the date of the election, name of the municipality.
and the number of the district and similarly returned.

The statements, ballot boxes and unused ballots shall be returned to the municipal secretary immediately upon the completion of the count, if practicable, and the municipal secretary shall keep his office open until midnight of each election day for the purpose of receiving the same and shall provide, at the expense of the municipality, facilities therefor. If by reason of the length of time required for the count, or the distance to the secretary's office, it shall be impracticable to return the same before midnight, they shall be retained by the chairman of the board and delivered unchanged and with the seals unbroken to the said secretary as early thereafter as practicable.

[1582-24; 2582.]

In case statements from all precincts are not filed the day after election, the municipal secretary shall notify the members of the delinquent boards of inspector to the file same.

[1582-25; 2582.]

SECTION 565. Preservation of Boxes. — The municipal secretary shall retain the box unopened in his possession until the final decision of any election contest, and in any event for six months, subject to the order of a court of competent jurisdiction or other officer specially authorized by law to open the same.

[1582-24.]

SECTION 566. Canvass of Returns by Provincial Board. — The provincial board shall meet as a board of canvassers as soon as practicable, but not later than thirty days after the elections, and the provincial treasurer shall then produce before it the statements filed with or delivered to him. If any statements be missing the board, by special messenger or otherwise, shall obtain such missing statement and shall direct the fiscal to institute criminal proceedings against the person or the persons, if any, criminal responsible for such delay.

The board shall also examine the statement on file, and if it clearly appears that the material matters of form are omitted, such statement shall be returned for correction to the board of inspectors by special messenger or in such manner as may be most expeditious. Such statements may not, however, be returned for a recount.

As soon as well statement are before it, the board of canvassers shall proceed to a canvas of all the votes cast in the province for Delegates to the
Assembly or for provincial officers, and upon completion thereof shall make one statement of all votes cast for each candidates for the Assembly in each Assembly district, and one statement of all the votes, if any, cast for provincial officers Upon the completion of such statement the board shall determine therefrom what person has been elected to the Assembly from each Assembly district, and what person has been elected to each provincial office.

[1582-25; 2582.]

SECTION 567. Certificate of Result. — All such determinations shall be reduce to writing, in duplicate, and signed by the members of the provincial board or a majority of them, and sealed with the provincial seal. One copy thereof shall be filed with the provincial treasurer, one forthwith with the Executive Secretary, and a certified copy thereof shall also forthwith be delivered to each elected candidate.

[1582-25; 2582.]

SECTION 568. Who may be Certified. — The provincial board of canvassers shall certify as elected to the office of Delegate to the Philippine Assembly and to any provincial office only persons who have obtained a majority of votes and who have filed their certificate of candidacy in accordance with the provisions of section five hundred and one hereof.

[2582.]

SECTION 569. Confirmation by Governor-General. — Upon the filing of said certificate in the office of the Executive Secretary, the Governor-General shall, except as provided in the next succeeding section hereof, confirm the election of each of the candidates for provincial office so certified as elected notwithstanding the pendency of any contest of his election in a court. Such confirmation shall not, however, prevail against the decision of the court.

[1726-3; 2582.]

SECTION 570. Confirmation Protested for Disloyalty. — Any candidate who has received votes at a provincial election may file with the Governor-General, within thirty days after such election, a protest against the confirmation of the election of a provincial officer elect, on account of disloyalty to the constituted Government. The Governor-General may then refuse to confirm the election of any provincial officer elect, pending the determination of the protest filed with him, which shall be investigated by a judge of the Court of First Instance, by the Attorney-General or any of his assistant attorneys whom the Governor-General may designate to make such investigation with the least possible
delay. Upon the completion of the investigation, the Governor-General may either confirm or definitely refuse to confirm the election of the candidate elect, as the facts brought out by such investigation may warrant, and the decision of the Governor-General in such cases shall be final.

[2582.]

SECTION 571. Disability of Nonconfirmed Candidate. — In case of refusal to confirm the election of any provincial officer the Governor-General may appoint a suitable person to fill the vacancy for the full term and until the election and qualification of a successor or, in his discretion, may call a special election to fill the office as provided in section two thousand hereof, and at such special election a person whose confirmation was so refused shall be ineligible and no vote shall be counted or canvassed for him.

[2582.]

SECTION 572. Procedure when Election Results in Tie. — In case the board of canvassers shall decide that an election for delegate to the Assembly results in a tie it shall certify its decision, together with the statements and all papers upon which the same is based, to the Assembly, which shall have jurisdiction of the matter thereafter; in case the board of canvassers shall decide that an election for provincial governor results in a tie it shall similarly certify the matter to the Upper House of the Philippine Legislature, which shall have jurisdiction to declare either of the tied a candidates elected or to order a special election, as it may decide; but without prejudice in either case to the right of any candidate to contest the election as hereinafter provided.

[1582-25; 2582.]

SECTION 573. Incompetency of Member of Board to Assist in Canvass of Returns. — If any member of a provincial board should be a candidate for office in any election, he shall be incompetent to act upon the board in the matter of canvassing the returns in such election, and the board shall discharge said duties without his assistance, or if the board be unduly depleted, the Governor-General may designate one or more disinterested electors of the province to act on the board in such matter.

SECTION 574. Canvass by Municipal Council. — Immediately after the election the municipal council shall meet in special session and shall proceed to act as a municipal board of canvassers. The secretary shall produce before it the statements filed with him and the council shall canvass the votes cast for each municipal office in the same manner as hereinbefore provided for the provincial
board, and to that end shall have the same powers. The municipal board of canvassers shall not have the power to recount the votes or to inspect any of them, but shall proceed upon the statements rendered, as corrected, if corrections are necessary. Its determinations shall be reduced to writing in triplicate, signed by the members, or a majority of them, and one copy shall be filed in the municipal secretary's office, one with the provincial treasurer and one with the Executive Secretary immediately on completion of the canvass.

[1582-26.]

Any candidate for municipal office thus declared elected shall assume office, notwithstanding the pendency in court of any contest regarding his election, but said certificate of the municipal board of canvassers shall not prevail against the decision of the court.

[2582-2.]

In case the canvass results in a tie for any municipal office the tied candidates shall draw lots in the presence of the board of canvassers, and the successful candidate shall be declared elected.

[1582-26.]

For the first election in a new municipality the provincial board shall act as the board of canvassers to declare the result of the municipal election.

[1582-4.]

ARTICLE X

Election Contests

SECTION 575. Contested Election of Delegate to Philippine Assembly. — The Philippine Assembly shall by resolution prescribe the time and manner of filing contest in the election of members of said body, the time and manner of notifying the adverse party, and bond, or bonds, to be required, if any, and shall fix the costs and expenses of contest which may be paid from its funds.

[2170-1.]

SECTION 576. Contested Election to Office in General. — Contests in all elections for the determination of which provision has not been made otherwise shall be heard by the Court of First Instance having jurisdiction in the judicial district in which the election was held, upon motion by any candidate voted for at such election. The contests shall be filed with the court within two weeks after the
election and shall be decided by the same as soon as possible after the hearing of the contest. Such court shall have exclusive and final jurisdiction, except as hereinafter provided, and shall forthwith cause the registration lists and all ballots used at such election to be brought before it and examined, and to appoint the necessary officers therefor and to fix their compensation, which shall be payable in the first instance out of the provincial treasury, and to issue its mandamus directed to the board of canvassers to correct its canvass in accordance with the facts as found.

[2170-2 (21).]

SECTION 577. Appeal to Supreme Court in Contested Election Case. — An appeal may be taken to the Supreme Court, within ten days, from any final decision rendered by the Court of First Instance on contests of elections for provincial governors, for the review, amendment, repeal, or confirmation of such decision, and the procedure thereon shall be the same as in a criminal cause.

[2170-2.]

SECTION 578. Mode of Procedure in Court Cases. — Proceedings for the judicial contest of an election shall be upon motion with notice of not to exceed twenty days to all candidates voted for and not upon pleadings or by action, and shall be heard and determined by the court in the judicial district in which the election was held regardless of whether said court be at the time holding a regular or stated term. In such proceedings the registration list as finally corrected by the board of inspectors shall be conclusive as to who was entitled to vote at such election.

The clerk of the court in which any such contest is instituted shall give immediate notice of its institution and also of the determination thereof to the Executive Secretary.

[1582-27; 2170-2.]

SECTION 579. Bond or Cash Deposit Required of Contestants. — Before the court shall entertain any such motion or admit an appeal, the party making the motion or filing the appeal shall give bond in an amount fixed by the court with two sureties satisfactory to it, conditioned that he will pay all expenses and costs incident to such motion or appeal, or shall deposit cash in court in lieu of such bond. If the party paying such expenses and costs shall be successful they shall be taxed by the court and entered and be collectible as a judgment against the defeated party.
SECTION 580. Certification of Finding when Election Found Illegal. — If the court finds that no person was lawfully elected, it shall, in the case of a provincial office, certify its finding to the Executive Secretary, and in case of a municipal office to both the Executive Secretary and the provincial board.

CHAPTER 21

Internal-Revenue Allotment Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 585. Title of Chapter. — This chapter shall be known as the Internal Revenue Allotment Law.

ARTICLE I

Special Disposition of Certain Internal Revenue

SECTION 586. Disposition of Fees for Sealing Weights and Measures. — The proceeds of fees for the sealing and licensing of weights and measures shall accrue equally to the province and municipality wherein collected.

SECTION 587. Disposition of Proceeds of Certain License Taxes. — The proceeds of the internal-revenue license taxes on theaters, museums, cockpits, concert halls, pawnbrokers, circuses, billiard rooms, and retail dealers in tuba, bassi, tapuy, or like domestic fermented liquors, shall be for the exclusive benefit of the municipality wherein the same are collected.

SECTION 588. Disposition of Proceeds of Cedula Tax. — In provinces where the cedula tax is fixed at one peso its proceeds shall go equally to the province and municipality wherein collected. In provinces where the tax is fixed at two pesos the extra peso shall accrue to the road and bridge fund or the road and public works fund, of the province, the other peso being divided equally between the province and the municipality, as before. The proceeds of delinquent payments
shall, in either case, be dealt with upon the same principle.

[1964-2.]

SECTION 589. Disposition of Proceeds of Taxes on Franchises. — Where the grantee of any franchise, his lessees, successors, or assigns have issued bonds with interest guaranteed by the Government of the Philippine Islands the franchise tax shall accrue in its entirety to the Insular Government until the guaranty ceases.

Taxes upon franchises whose obligations are not thus guaranteed shall be applied as follows:

(a) Where the franchise is for the operation of a submarine telegraphic cable, the entire franchise tax shall accrue to the Insular Government.

(b) Where the franchise is for a steam railroad or marine railway operating in one or more municipalities five-tenths of the franchise tax shall accrue to the Insular Government, two-tenths to the province or provinces concerned, and three-tenths to the municipality or municipalities concerned; and where more than one province participates in the provincial share, only so much of their population shall be considered in making the division as is found in the municipality or municipalities wherein the franchise is operated in the particular province.

(c) Where the franchise is for an electric or tramway line operating in one or more municipalities one-fifth of the franchise tax shall accrue to the Insular Government, one-fifth to the province or provinces concerned and three-fifths to the municipality or municipalities concerned; and where more than one province participates the same rule of apportionment shall be observed as in the subsection preceding.

(d) Where the franchise is for the operation of a public service plant or system different from those specified above and the same is doing business in one or more municipalities, one-fifth of the franchise tax shall accrue to the Insular Government, one-fifth to the province or provinces concerned, and three-fifths to the municipality or municipalities concerned; and where more than one province or municipality participates, the apportionment shall be in proportion to the gross receipts from the business transacted within their respective limits.
ARTICLE II

Disposition and Allotment of Internal Revenue in General

SECTION 590. Disposition of Internal Revenue in General. — Internal revenue collected under the laws of the Philippine Islands and not applied as hereinabove provided or otherwise specially disposed of by law shall accrue to the Insular Treasury and shall be available for the general purposes of the Government, with the exception of the amounts set apart by way of allotment under the next succeeding section.

SECTION 591. Allotments of Internal Revenue for Special Purposes. — Of the internal revenue accruing to the Insular Treasury under the preceding section there shall be set apart ten per centum as a provincial allotment, ten per centum as a road and bridge allotment, and twenty per centum as a municipal allotment; but the amounts allotted to said several purposes during any year shall not be greater than the amount allotted for the same purposes during the fiscal year nineteen hundred and nine.

SECTION 592. Apportionment and Use of Provincial Allotment. — The provincial allotment shall be apportioned to the treasuries of the several respective provinces and shall there accrue to their general funds, respectively.

SECTION 593. Apportionment and Use of Road and Bridge Allotment. — The road and bridge allotment shall be apportioned among provinces wherein the road tax continues in force, as in the Mountain Province and Nueva Vizcaya, and other provinces wherein the annual cedula tax is fixed or maintained at two pesos.

Shares in the road and bridge allotment shall accrue respectively to the road and public works fund or road and bridge fund, as the case may be, of the governmental division participating therein.

SECTION 594. Apportionment and Use of Municipal Allotment. — The
municipal allotment shall be for the benefit of the inhabitants of the Islands in the
purview of their community requirements, being available for municipal or other
use as hereinbelow provided.

In regularly organized provinces containing non-Christian inhabitants so
much of the municipal allotment available for a particular province as pertains to
its non-Christian inhabitants shall accrue to its non-Christian inhabitants' fund.

In specially organized provinces so much of the municipal allotment
available for a particular province as does not pertain to municipalities or chartered
cities shall accrue to the township and settlement fund of such province.

Such part of the municipal allotment as is not applied as hereinabove
provided shall be distributed among the various municipalities and except as
regards the city of Baguio shall accrue in equal proportions to their general funds
and school funds. The share of the city of Baguio shall accrue wholly to its general
fund.

[1964.]

ARTICLE III

Miscellaneous Provisions

SECTION 595. Status of Cities, Townships, and Other Local
Governmental Divisions. — For purposes of the allotment of internal revenue, a
chartered city, township, or other local governmental division not constituting part
of a municipality proper shall have the status of a municipality and shall be deemed
to be included under the tear "municipality" as used in this chapter.

The city of Manila shall receive the shares which it would receive if it were
both a municipality and a regularly organized province, and for the purposes hereof
shall be deemed to be both the one and the other.

[1964.]

SECTION 596. Apportionment to be Based Upon Population as Shown
by Official Census. — Except as otherwise specially provided, all apportionments
of internal revenue under the provisions of this chapter shall be based on
population as shown by the official census.

[1964-3.]

In determining the amount of internal-revenue funds payable to the
Mountain Province and to the Province of Nueva Vizcaya, the Auditor shall take into account the total approximate population of said provinces as certified to him by the Secretary of the Interior and approved by the Upper House of the Philippine Legislature. Certification as to the number of inhabitants of the subprovince of Kalinga and of the Province of Nueva Vizcaya may be corrected by the Secretary of the Interior with the approval of the Upper House of the Philippine Legislature after an enumeration of the people shall have been made, and thereafter the distribution of the internal-revenue to which the Mountain Province and the Province of Nueva Vizcaya are entitled shall be made on the basis of such corrected certificate.

[1876-6.]

It shall be the duty of the lieutenant-governor of the Province of Samar to ascertain the approximate number of hill people under his jurisdiction in the Province of Samar. The number so ascertained shall be certified by him to the Insular Auditor; and upon such certification the Insular Auditor shall distribute the internal-revenue funds of said province, the amount proportionate to the number of hill people being paid into the non-Christian inhabitants' fund of the province and expended for their benefit according to law.

[1759-2.]

SECTION 597. Warrants for Quarterly Payment of Allotments. — The payment of the internal-revenue allotments shall be made from the Insular Treasury quarterly, upon warrants drawn by the Collector of Internal Revenue.

[1964-3.]

BOOK II

Organization and Administration of Bureaus

TITLE VI

Bureaus Under Immediate Supervision of Chief Executive

CHAPTER 22

Executive Bureau

ARTICLE I

General Organization of Bureau
SECTION 600. Chief Officials of Executive Bureau. — The Executive Bureau shall have one chief and four assistant chiefs, to be known, respectively, as the Executive Secretary, the Secretary to the Governor-General, the Second Assistant Executive Secretary, the Third Assistant Executive Secretary and the Fourth Assistant Executive Secretary.

[2291-1; 2319-1 (Ex. Bur.).]

SECTION 601. Functions of Executive Bureau. — The Executive Bureau is charged with the performance of such administrative duties pertinent to the office of the chief executive as shall be imposed upon it by the Governor-General, and in it are especially lodged such functions as relate to the office of secretary. Through the Executive Bureau shall be exercised the supervision and control vested in the Governor-General over the government of provinces, chartered cities, municipalities, and other local political divisions.

In the Executive Bureau shall be recorded the official correspondence of the heads of the various Departments.

[1407-35.]

SECTION 602. Supervision of Executive Secretary Over Provincial Treasurers. — The Executive Secretary shall exercise a general administrative supervision over the offices of all provincial treasurers, and he shall prepare and promulgate such regulations as may be necessary for the proper administration of their offices, without prejudice to the jurisdiction vested in the Bureau of Audits over all matters of accounts and accounting.

[1407-3 (d).]

SECTION 603. Submission of Draft of Appropriation Bill. — The Executive Secretary shall prepare and submit to the Philippine Legislature, on the first day of each regular session, a draft of a general appropriation bill on the basis of the data contained in the reports and estimates submitted by the chiefs of Bureaus and Offices. Twenty-five copies of said draft in English and twenty-five copies in Spanish shall be supplied to each House.

[2386-4.]

ARTICLE II

Translating Division

SECTION 604. Translating Division of Executive Bureau. — There shall
be a division of the Executive Bureau to be known as the translating division, in which shall be translated into English or Spanish, or into native dialects, such laws, orders, regulations, and other important papers, documents and communications as are necessary to the public service. Special translators shall be employed for court work.

[1407-3 (g).]

CHAPTER 23

Bureau of Audits

PRELIMINARY ARTICLE

Title of Chapter

SECTION 610. Title of Chapter. — This chapter shall be known as the Accounting Law.

ARTICLE I

General Organization of Bureau

SECTION 611. Chief Officials of Bureau of Audits. — The Bureau of Audits shall have one chief and one deputy chief, appointed by the Secretary of War, with the concurrence of the Governor-General and approval of the Upper House of the Philippine Legislature. These officers shall be respectively the Auditor for the Philippine Islands and the Deputy Auditor for the Philippine Islands. For brevity they may be designated as the Auditor and the Deputy Auditor respectively when the full title of the office otherwise appears in the document or paper requiring signature; and for the purpose of discrimination the term Insular Auditor may be used.

There shall also be in this Bureau two assistant auditors and a chief district auditor, who shall be appointed in the same manner as the Auditor and Deputy Auditor, and a corps of district auditors, who shall be appointed by the Insular Auditor, with the approval of the Governor-General.

[1792-2, 3, 5, 53.]

SECTION 612. Succession to Position of Acting Auditor in Absence of Deputy Auditor. — In case of the absence from duty from any cause of both the Auditor and the Deputy Auditor, one of the assistant auditors, or the chief district auditor, to be designated by the Governor-General, shall have charge of the Bureau.
as Acting Auditor.

[1792-3.]

SECTION 613. General Jurisdiction of Bureau of Audits. — The authority and powers of the Bureau of Audits extend to and comprehend all matters relating to accounting procedure, including the keeping of the accounts of the Government, the preservation of vouchers, the methods of accounting, the examination and inspection of the books, records, and papers relating to such accounts, and to the audit and settlement of the accounts of all persons respecting funds or property received or held by them in an accountable capacity, as well as to the examination and audit of all debts and claims of any sort due from or owing to the Government of the Philippine Islands in any of its branches.

[1792-2, 6.]

SECTION 614. Annual Report of Insular Auditor. — The annual report of the Auditor shall embrace the fiscal transactions of the Government for the year and shall show the income, expense, and outlays of the various Departments and Bureaus of the Insular Government and of the various provinces and municipalities for the year.

[1792-8.]

SECTION 615. Auditor's Notification of Excessive Expenditures by Bureau or Office. — The Insular Auditor shall from time to time bring to the attention of the proper administrative officer any expenditure of money or use of property which in his opinion is irregular, unnecessary, excessive, or extravagant.

[1792-2.]

SECTION 616. Auditor's Right of Direct Communication with Claimants. — The Auditor may communicate directly with any Department, Bureau, Office, or person having official relations with his office or having a claim before him for settlement.

[1792-6.]

SECTION 617. Authority of Auditor in Adjustment of Accounts between Offices. — The Insular Auditor shall have the power, subject to such regulations as may be prescribed therefor, to authorize and enforce the settlement of accounts subsisting between the different Bureaus or Offices of the Insular service or between any such Bureau or Office and any provincial or municipal government.
SECTION 618. Authority of Insular Auditor to Investigate Business of Railroad Company. — The Insular Auditor shall have the power to examine from time to time, in his discretion, or when requested to do so by the Governor-General, the books, records, accounts, and vouchers of any railroad company or corporation organized or operating in the Philippine Islands.

SECTION 619. Submission of Papers Relative to Government Obligations. — It shall be within the power of the Insular Auditor for purposes of inspection to require the submission of the original of any order, deed, contract, or other obligation under which any payment should or might be made from Government funds, and such certificate or other evidence respecting the same as may be required; and if an authenticated copy is needed as an office record the same shall, upon demand, be supplied.

In the case of deeds to property purchased by the Government, the Auditor shall require a certificate of title entered pursuant to a decree of the Court of Land Registration or other evidence satisfactory to the Governor-General that the title is in the Government.

SECTION 620. Authority of Officers to Administer Oaths and Take Testimony. — The Insular Auditor, the Deputy Insular Auditor, the assistant auditors, the chief district auditor, and the district auditors shall have authority to administer oaths and take testimony in any investigation or matter within the jurisdiction of the Bureau of Audits.

SECTION 621. Statement of Monthly Receipts and Disbursements to Secretary of War. — The Auditor shall forward to the Secretary of War, as soon as practicable and within sixty days after the expiration of each month, a statement of all receipts of the Insular Government of whatever class, and payments of moneys made on warrants or otherwise during the preceding month.
SECTION 622. *Auditing Districts and Assignment of District Auditors.* — The Philippine Islands shall be divided into as many auditing districts, consisting of one or more provinces, as may from time to time be fixed by the Insular Auditor, and a District Auditor shall be assigned by him to each district so constituted.

The Insular Auditor may, as occasion requires, assign one district auditor to two or more districts, and he may withdraw any of the district auditors as the exigencies of the service may demand, or transfer them to other assignments.

SECTION 623. *Official Station of District Auditor.* — The permanent station of each district auditor shall be at such place in his district as shall be established by the Insular Auditor.

SECTION 624. *Office of District Auditor at Provincial Capital.* — It shall be the duty of the provincial board of each province to furnish the district auditor with suitable office space in the provincial building and with the necessary office supplies, furniture, and janitor service, the adequacy of which shall be determined by the Insular Auditor.

In case of the failure of a province to supply such office and service, the district auditor may, with the prior approval of the Insular Auditor, himself make such provision at the expense of the province.

SECTION 625. *Ineligibility of District Auditor for Appointment as Provincial Treasurer.* — During his tenure of office and until one full year after he ceases to be such, a district auditor shall be ineligible for permanent appointment to the office of provincial treasurer of any province within his district; and during the same period he may serve temporarily as such treasurer only by virtue of the express provision of law.

SECTION 626. *Functions and Jurisdiction of District Auditors.* — Each district auditor shall examine and settle the accounts of the provincial, municipal, township, and settlement treasurers and other officers of such branches of the
Government, within the district assigned to him. In the exercise of this function the district auditor shall have exclusive original jurisdiction, and in such matters his powers shall be the same as those exercised by the Insular Auditor in regard to Insular accounts proper.

The district auditor shall also make such examinations, within his district, of Insular accounts, and render such reports thereon as the Insular Auditor shall require. In this capacity the district auditor shall be the immediate representative of the Insular Auditor.

[1792-53, 54.]

SECTION 627. Clerk to District Auditor — Duties and Compensation. — A district auditor, with the approval of the Insular Auditor, may appoint a clerk for each province in his district, at a salary not above that of Grace A. Such clerk shall be under the direction of the district auditor, and his salary and travel expense shall be paid from the funds of the province to which appointed.

Upon the prior approval of the Governor-General, more than one clerk may be permanently appointed for a province, and upon the same approval a higher salary may be paid.

[1792-56.]

SECTION 628. Transfer of Clerk for Service in Other Province. — A district auditor may, as the exigency of the service requires or to the end that in the small provinces a clerk shall not be permanently retained, direct that a clerk appointed to one province shall proceed to and render services in other provinces of his district, and in such event the salary and travel expense involved shall be apportioned among the provinces concerned as the Insular Auditor may deem equitable.

[1792-56.]

ARTICLE III

Terms Defined

SECTION 629. Words and Phrases Defined. — Words and phrases used in this chapter shall be taken in the sense indicated below:

"Governmental funds" or "Government funds" is a general term which includes public moneys of every sort, whether pertaining to the Insular Government, the city of Manila, a province, municipality, or other branch of the
Government, and comprises revenue funds proper, depositary, and trust funds.

"Revenue funds" comprise all Government funds derived from the income of the Government in any of its branches and available for appropriation or expenditure according to law.

"Trust funds" are Government funds which have officially come into the possession of the Government or of a Government officer as trustee, agent, or administrator, or which have been received as a guaranty for the fulfillment of some obligation. A trust fund is available only for the specific purpose for which it was created or for which it came into the possession of the Government.

"Depositary funds" are Government funds over which the officer accountable therefor may retain control for the lawful purposes for which the same came into his possession, being subject to his official check for such purposes. The term embraces moneys in the Insular Treasury in its capacity as a depositary and all Government moneys in depositary banks.

"Depositary" means any institution lawfully authorized to receive Government moneys upon current or time deposit. The Insular Treasury, in addition to its faculty as Treasury of the Philippine Islands, for the keeping of treasury and trust funds, is also the chief depositary.

"Contract" includes every species of engagement or agreement competent to originate legal liability or to serve as the basis of a civil action between private parties.

**ARTICLE IV**

*Application of Appropriated Funds*

**SECTION 630. Use of Appropriated Funds.** — All moneys appropriated for the various branches of the public service shall be available solely for the specific purposes for which appropriated, and for no others. Moneys appropriated for salaries and wages shall not be available for contingent expenses or *vice versa.*

[148-1; 2319-3.]

**SECTION 631. Appropriations Not Confined to Fiscal Year.** — In the absence of express provision, legislative appropriations shall not be confined to fiscal years, but shall be available until expended for the purposes for which appropriated, subject to such restrictions as may be specifically imposed by law; but the net surplus of all annual appropriations for the current expenses of the Government remaining at the end of the fiscal year for which such appropriations
are made shall revert to the general fund and shall not thereafter be available for expenditure except by subsequent legislative enactment.

[1792-25; 2319-5.]

SECTION 632. Official Fiscal Year. — The fiscal year of all branches of the Government of the Philippine Islands shall be the period beginning with the first day of January and ending with the thirty-first day of December of each calendar year.

[2305-1.]

SECTION 633. Transfer of Unexpended Balances to General Fund. — The Auditor may transfer at any time, from moneys appropriated for a specific purpose, to the unappropriated general fund, any surplus balances standing to the credit of any appropriation or fund when the officer having administrative control thereof shall certify to the Auditor that there is a surplus in excess of the requirements, or that the work or purpose for which the appropriation was made has been completed or indefinitely postponed, and that there are no outstanding obligations to be paid therefrom.

[1792-25.]

SECTION 634. Reimbursable Funds for Purchase of Supplies. — When in the opinion of the Insular Auditor it shall be advisable to create a reimbursable fund for the purchase of supplies for any Bureau or Office of the Insular Government, he shall so certify to the Secretary of the Department concerned, stating the amount he recommends for such fund, which certificate shall be forthwith transmitted by said Secretary to the Governor-General with his recommendation. The Governor-General may thereupon create such fund and fix the amount thereof, the same to be thereafter administered by the Bureau or Office concerned under regulations of the Bureau of Audits.

[1873-8.]

SECTION 635. Payment of Rewards. — When a reward becomes payable by authority of law for information given relative to any offense or for any act done in connection with the apprehension of the offender, such reward shall, in the absence of special provision, be paid in such manner as shall be prescribed by executive order. The final determination of any such matter by proper administrative authority pursuant to law or any such order shall be conclusive, as regards the liability of the Government, not only as to whether the person in respect to whose right the adjudication is made is entitled to any reward or not, but
also as to the amount, if any, to which he may be entitled.

**ARTICLE V**

*Restrictions Upon Making of Public Contracts*

SECTION 636. *Appropriation Antecedent to Making of Contract.* — No contract involving the expenditure of public funds shall be made until there is an appropriation therefor, the unexpended balance of which, free of other obligations, is sufficient to cover the proposed expenditure. This provision shall not, however, be construed to prevent the purchasing and carrying of supplies in stock, under the regulations of the Bureau of Audits, provided that when issued such supplies shall be charged to the proper appropriation account.

[83-14; 584-5; 1396-17 (c); Comp., 1295.]

SECTION 637. *Certificate Showing Appropriation to Meet Contract.* — Except in the case of a contract for personal service or for supplies to be carried in stock, no contract involving an expenditure by the Insular Government of three thousand pesos or more shall be entered into or authorized until the Insular Auditor shall have certified to the officer entering into such obligation that funds have been duly appropriated for such purpose and that the amount necessary to cover the proposed contract is available for expenditure on account thereof. When application is made to the Insular Auditor for the certificate herein required, a copy of the proposed contract or agreement shall be submitted to him accompanied by a statement in writing from the officer making the application showing all obligations not yet presented for audit which have been incurred against the appropriation to which the contract in question would be chargeable; and such certificate, when signed by the Auditor, shall be attached to and become a part of the proposed contract, and the sum so certified shall not thereafter be available for expenditure for any other purpose until the Government is discharged from the contract in question.

Except in the case of a contract for supplies to be carried in stock, no contract involving the expenditure by any province, municipality, township, or settlement of two thousand pesos or more shall be entered into or authorized until the treasurer of the political division concerned shall have certified to the officer entering into such contract that funds have been duly appropriated for such purpose and that the amount necessary to cover the proposed contract is available for expenditure on account thereof. Such certificate, when signed by the said treasurer, shall be attached to and become a part of the proposed contract and the sum so certified shall not thereafter be available for expenditure for any other purpose until the contract in question is lawfully abrogated or discharged.
For the purpose of making the certificate hereinabove required ninety per centum of the estimated revenues and receipts which should accrue during the current fiscal year, but which are yet uncollected, shall be deemed to be in the treasury of the particular branch of the Government against which the obligation in question would create a charge.

[2119-2.]

SECTION 638. Void Contract — Liability of Officer. — A purported contract entered into contrary to the requirements of the next preceding section hereof shall be wholly void, and the officer assuming to make such contract shall be liable to the Government or other contracting party for any consequent damage to the same extent as if the transaction had been wholly between private parties.

[2119-2.]

ARTICLE VI

Initial Receipt and Disposition of Public Moneys

SECTION 639. Disposition of Moneys Collected by Public Officers. — Except as otherwise specially provided all moneys officially received by a public officer in any capacity or upon any occasion must be accounted for as Government funds.

SECTION 640. Funds of City of Manila — How Dealt with. — Except as otherwise specially provided, funds of the city of Manila shall be received into the Insular Treasury and paid out in the same manner as funds of the Insular Government.

SECTION 641. Payment of Government Moneys into Treasury. — Officers of the Government authorized to receive and collect moneys arising from taxes, revenues, or receipts of any kind shall pay the full amounts so received and collected by them into the treasury of the branch of the Government to which such officers in their collecting capacity respectively pertain, to the credit of the particular account or accounts to which the moneys in question initially belong. The amount of such collections ultimately payable to other branches of the Government, shall thereafter be transferred to the respective treasuries of those branches, under regulations which the Auditor shall prescribe.

[749-1.]

SECTION 642. Treasurer's Receipts for Revenue Funds. — The Insular Treasurer shall issue a series of receipts for each fiscal year showing all revenue
and trust funds received by him, each receipt bearing the date upon which deposit was actually made and indicating from whom and on what account the money was received.

These receipts shall be registered and countersigned by the Auditor or his duly authorized subordinate, and to this end shall be transmitted, as issued, to the Auditor, who, after registry and countersignature, shall transmit them to the persons who made the respective payments. A receipt lacking countersignature shall not be recognized in the audit of accounts.

[1792-17.]

SECTION 643. Certified Checks Receivable as Money. — An officer charged with the collection of revenue or the receiving of moneys payable to the Government may accept payment in the form of checks drawn on and certified by Government depositories in the Philippine Islands, and when so received in ordinary course such checks may be deposited by the collecting officer as money. Upon the subsequent dishonor of any such check neither the collecting officer nor the Insular Treasurer shall be held responsible.

The receiving of checks as aforesaid shall cease as to any depositary which shall refuse, upon demand, to receive for deposit or to cash any such check, without exchange, discount, or commission of any kind, at any point in the Islands where the depositary may be established or may maintain a branch bank.

[479-3.]

SECTION 644. Government Warrants Receivable as Money. — When the same can be done without embarrassment to the financial transactions of the office or officer concerned, checks and warrants issued in payment of Government obligations shall, upon proper indorsement and identification of the payee, or indorsee, be cashed or received as cash, at their face value by any provincial treasurer, postmaster, or other officer of the Insular Government outside of the city of Manila, who collect or have in their hands moneys belonging to the Insular Treasurer.

[257-1-3; Comp., 3756.]

The cashing of checks or warrants as contemplated above shall not be obligatory in favor of persons not residing or stationed within the province where the officer to whom the check or warrant is presented is officially located; but the same may be done in the discretion of such officer.
ARTICLE VII

Disbursements

SECTION 645. Disbursement of Government Funds in General. — Revenue funds shall not be paid out of any treasury except in pursuance of lawful appropriation or other specific statutory authority.

Trust funds shall not be paid out of any treasury except in fulfillment of the purpose for which the trust was created or fund received, and upon authorization of the legislative body, or head of Bureau, Office, or other branch of the Government, having control thereof.

Insular revenue and trust funds, and like funds of the city of Manila, shall not be withdrawn from the Insular Treasury except upon warrant; but nothing herein shall be construed to prevent disbursing officers from maintaining checking accounts in the Insular Treasury or Philippine National Bank with funds so withdrawn, subject to such regulations as the Insular Auditor shall prescribe.

SECTION 646. Requirement of Approval and Endorsement of Head of Office. — Payments to creditors shall be made only upon the specific approval of the chief of Bureau or head of Office concerned, or his duly authorized representative, or if there be no such officer, upon the approval of the Department head, endorsed upon the warrant or voucher effecting such payment.

SECTION 647. Persons Authorized to Draw Warrants for Payment of Insular Funds. — Warrants upon the Insular Treasury shall be drawn by the chief of Bureau or Office having control of the appropriation or fund against which such warrants are chargeable or by such subordinate as shall be designated for such duty by the proper Department head.

Warrants chargeable to Insular appropriations or funds not under the control of a Bureau or Office shall be drawn by such officer as shall be specified by law or, in the absence of such, designated by the Governor-General.

For the city of Manila all warrants shall be drawn by the secretary of the
municipal board.

SECTION 648. To whom Warrants may be Made Payable. — Warrants chargeable to treasury or trust funds of the Insular Government or city of Manila shall be drawn payable either directly to the creditor to whom the money is due or to a disbursing officer for official disbursement. All warrants for withdrawals for cash payment shall bear the words "Advance for official expenditures."

[1792-18.]

SECTION 649. Disbursing Officer for Bureau or Office. — The chief of a Bureau or Office or other officer having administrative control of an appropriation or Government fund subject to be paid out of the Insular Treasury upon warrant may, with the approval of the proper Department head, designate such number of disbursing officers or agents as may be necessary to disburse such appropriation or fund.

[1792-20.]

SECTION 650. Funds Disbursable Under Regulations of Bureau of Audits. — Funds not specifically required to be withdrawn by warrant shall be paid out under such regulations as the Insular Auditor shall prescribe.

SECTION 651. Disbursing Agent in Washington. — There shall be a disbursing agent of the Government of the Philippine Islands in Washington, to be appointed by the Secretary of War.

He shall, from funds in his keeping or under his control, pay all bills of the Philippine Government approved by the Secretary of War, and generally shall handle and apply as authorized by law any funds placed in his keeping by or on behalf of the Philippine Government.

He shall give a bond conditioned faithfully to discharge all the duties of his office and to account for all moneys Officially coming into his hands. Such bond shall be approved by the Secretary of War and shall be in an amount fixed by him.

[129-1-4.]

SECTION 652. Countersigning of Warrants by Auditor. — No Insular warrant shall be paid by the Treasurer until countersigned by the Auditor or by an officer of the Bureau of Audits thereunto authorized in writing by him.

[1792-18.]
SECTION 653.  *Treasurer's Responsibility for Indorsements.* — The Insular Treasurer shall, during two years from the date of payment by him, be responsible for the indorsements on all warrants, and for this period shall retain them in his custody, after which they shall be filed with the Auditor.

[1792-14.]

SECTION 654.  *Payment of Lost Warrants.* — When any check or warrant is lost, stolen, or destroyed, the issuing officer may issue a duplicate check or warrant, which shall be paid under such regulations in regard to issuance and payment and upon the execution of a bond to indemnify the Government in such amount and with such security, if any, as the Auditor and Treasurer shall jointly require.

[1792-40.]

SECTION 655.  *Retention of Salary for Satisfaction of Indebtedness to Government.* — When any person is indebted to the Government of the Philippine Islands or Government of the United States, the Insular Auditor may direct the proper officer to withhold the payment of any money due him or his estate, the same to be applied in satisfaction of such indebtedness.

[911-1, 2; 1792-51, 52.]

**ARTICLE VIII**

*Depositaries and Depositary Accounts*

SECTION 656.  *Appointment of Depositaries by Governor-General or Secretary of War.* — The Governor-General may appoint any bank or banking institution in the Philippine Islands, and the Secretary of War any similar institution in the United States, as a depositary of the Government of the Philippine Islands, after such institution has filed sufficient evidence of its sound financial condition and has deposited, as security, either in the Insular Treasury or in the Bureau of Insular Affairs, at Washington, bonds of the United States or of the Government of the Philippine Islands or other bonds or securities satisfactory to and approved by the officer making the appointment and in such amount as shall be required by him.

[1792-38.]

SECTION 657.  *Reports of Depositaries to Insular Auditor — Payment of Stale or Stopped Checks.* — Depositaries shall report to the Auditor at the close of each quarter, or oftener if he shall so require, and in such form as he may direct,
the condition of each Government account standing on their books. They shall pay no check drawn against a Government account after two years from date of issue or at any time after notification of stoppage of payment by the Audit for or drawer thereof.

[1792-39, 42.]

SECTION 658. Deposit of Funds in Hands of Officers. — Officers having funds in their hands for disbursement shall deposit them only with such duly appointed depositaries as may be designated by the Insular Treasurer.

Collecting officers may, in the same manner, with the further approval of the Insular Auditor, temporarily deposit collections received by them, pending payment into the proper treasury.

[1792-39.]

SECTION 659. Annual Report of Officers Having Accounts with Depositaries. — Every officer having an account with a depositary shall, at the close of business on the last day of every fiscal year, render a report to the Auditor showing all checks issued by him which have been outstanding and unpaid for two years or more from date of issue.

[1792-42.]

SECTION 660. Final Report of Officer Having Account with Depositary. — Upon ceasing to act in the official capacity under which an account with a depositary was maintained, the officer having such an account shall render a report to the Auditor, showing the balance standing to his credit with said depositary and a list of checks yet outstanding and unpaid.

[1792-43.]

SECTION 661. Transfer of Balance to Insular Treasury. — If in such case there remains an untransferred balance to the credit of such account, the Auditor may require the depositary to deposit such balance, or any part thereof, in the Insular Treasury; and when two years elapse after the final account of such officer is rendered, any remaining balance shall be so deposited.

[1792-39, 41, 44, 45.]

ARTICLE IX

Accounts and Accounting
SECTION 662. Style of Governmental Accounts. — All accounts of the Government shall be with the "Government of the Philippine Islands", and save in the Insular branch of the service there shall be added in the style of the account the name of the particular province, municipality, or other governmental division to which it pertains.

[1792-24.]

SECTION 663. Creditors' Unclaimed Balances. — There shall be maintained on the books of the Auditor an account styled "Creditors' unclaimed balances" to the credit of which shall be deposited all moneys for which there is no present rightful claimant. Money accruing to this account shall be held exclusively for the payment of pertinent obligations against it, when certified by the Insular Auditor, not in excess of the respective amounts which accrued to said account by reason of such obligations.

After remaining unclaimed for a period of ten years moneys in this account shall accrue, as treasury funds, to the branch of the Government giving rise to their original deposit, or, in the absence of such, to the Insular Government.

[1792-46.]

SECTION 664. Persons Accountable for Government Funds or Property. — Every officer of the Government of the Philippine Islands whose duties permit or require the possession or custody of Government funds or property shall be accountable and responsible therefor and for the safekeeping thereof in conformity with the provisions of this law.

SECTION 665. Primary and Secondary Accountability for Government Property. — The Director or other head of a Bureau or Office of the Insular Government or department under the government of the city of Manila is immediately and primarily accountable for all Government property pertaining to his Bureau or Office, and the treasurer of a province, municipality, township, or other local division shall be likewise primarily accountable for all Government property pertaining to his province, municipality, township, or other division, as the case may be.

[1792-64.]

Persons entrusted with the possession or custody of Government property under any of the officers hereinabove mentioned shall be immediately accountable to such officers, without prejudice to the liability of either party to the Government.
SECTION 666. Records and Reports Required by Persons Primarily Accountable. — An officer primarily accountable for Government funds or property may require any person in possession of the same or having custody and control thereof under him to keep such records and make such reports as may be necessary for his own information and protection.

SECTION 667. Measure of Liability of Officers Accountable for Government Property. — Every officer accountable for property shall be liable for its money value in case of the improper or unauthorized use, or misapplication thereof, by himself or any person for whose acts he may be responsible; and generally he shall be liable for all loss, damage, or deterioration occasioned by negligence in the keeping or use of such property, whether it be at the time in his actual custody or not.

SECTION 668. Measure of Liability of Officers Accountable for Government Funds. — Persons accountable for Government funds shall be liable for all losses resulting from the unlawful or improper deposit, use, or application thereof and for all losses attributable to negligence in the keeping of the same.

SECTION 669. Credit for Loss Occurring in Transit or Due to Casualty — Notice to Auditor. — When a loss of Government funds or property occurs while the same is in transit or is caused by fire, theft, or other casualty, the officer accountable therefor or having custody thereof shall immediately notify the Insular Auditor, or the district auditor, according as the matter is within the original jurisdiction of the one or the other, and within thirty days or such longer period as the Auditor, or district auditor, may in the particular case allow, shall present his application for relief, with all the available evidence in support thereof. An officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any such loss in the settlement of his accounts.

A district auditor shall not allow credit for these losses unless the Insular Auditor shall give him express authority to that effect, to be exercised only if the loss is not in excess of one hundred pesos. When, in any case, the allowance of
credit is not within the competency of the district auditor, the application and evidence, with the recommendation of the district auditor, shall be forwarded to the Insular Auditor for his action.

SECTION 670. Losses of Postal Money Order Funds. — Losses of postal money order funds shall, upon credit being given or relief granted therefor, be made a charge against the current postal money order revenues.

[1792-47.]

SECTION 671. Liability for Acts Done by Direction of Superior Officer. — No accountable person shall be relieved from liability by reason of his having acted under the direction of a superior officer in paying out, applying, or disposing of the funds or property with which he is chargeable; but the officer directing any illegal payment or disposition of such funds or property shall be first required to answer therefor.

[1792-23.]

SECTION 672. Destruction or Sale of Unserviceable Property. — When Government property, not constituting sales stock or supplies, has become unserviceable from any cause, or is no longer needed, it shall, upon application of the accountable officer, be inspected by a district auditor, or other duly designated officer of the Bureau of Audits, and if found to be valueless or unsalable may be destroyed in the presence of the inspecting officer, and if found to be valuable may be sold at public auction under the supervision of the Bureau of Audits, to the highest bidder after advertisement for not less than six days by printed notice in a newspaper of general circulation in the community where such property is to be sold, or by notices posted a like period in at least four public places where there is no newspaper published.

In the discretion of the Governor-General such property may be sold at private sale, subject to such restrictions as he may, in each case, impose.

[1792-66.]

SECTION 673. Transfer of Property Between Different Branches of Government. — Government property unserviceable or no longer needed by the branch of the Government to which it belongs may be transferred without cost, or at an appraised valuation, to other branches of the Government service, upon authority of the respective heads of Departments concerned.

[1792-66.]
SECTION 674. Disposition of Funds or Property Held by Defunct or Superseded Officer Primarily Accountable. — When an officer primarily accountable for Insular funds or property dies, absconds, or becomes incapacitated for the performance of his duties, the proper head of Department shall designate a custodian to take charge of such funds, or property until a lawful successor may be appointed and qualified, and may appoint a committee of one or more persons to count the cash and make an inventory of the property for which such officer was accountable and to determine the responsibility for any shortage therein. One copy of such inventory and of the report of the committee, duly certified, shall be filed with the Insular Auditor; but the finding of the committee shall not be conclusive until approved by the Insular Auditor or his duly authorized representative.

If the defunct or superseded officer is accountable for funds or property of a province, the custodian and committee shall be designated by the Executive Secretary; if accountable for funds or property of a city organized under a special charter, by the chief executive of said city; and if accountable for municipal, township, or settlement funds or property, by the provincial treasurer. In all other respects the proceedings in such cases shall be as above prescribed.

[1792-69.]

SECTION 675. Disposition of Funds or Property Held by Defunct or Superseded Officer Secondarily Accountable. — If the defunct or superseded officer is responsible to another who is primarily accountable, the latter may himself designate the committee or take other lawful measures for the protection of his interests.

[1792-68.]

SECTION 676. Transfer of Funds from One Officer to Another. — Transfers of Insular funds or funds of the city of Manila from one officer to another shall, except as allowed by law or regulation, be made only upon prior direction of the Auditor.

[1792-22.]

SECTION 677. Invoice and Receipt Upon Transfer of Funds or Property. — When Government funds or property are transferred from one officer accountable therefor to another, or from an outgoing officer to his successor, it shall be done upon properly itemized invoice and receipt.

SECTION 678. Shipment of Government Funds or Property by Carrier — Notation of Evidence of Loss. — When Government funds or property are
transmitted from one place to another by carrier, it shall be upon proper bill of
lading or receipt from such carrier; and it shall be the duty of the consignee, or his
representative, to make full notation of any evidence of loss, shortage, or damage,
upon the bill of lading or receipt, before accomplishing it.

[1792-67.]

SECTION 679.  Time and Mode of Rendering Account. — In the absence
of specific provision all accountable persons shall render their accounts, submit
their vouchers, and make deposits of moneys collected or held by them at such
times and in such manner as shall be prescribed in the regulations of the Bureau of
Audits or as the Insular Auditor may in particular cases require.

[1792-21.]

SECTION 680.  Certification of Balances by District Auditor. — District
auditors shall certify the balances arising in the accounts settled by them to the
Insular Auditor and to the proper provincial and municipal or township treasurer in
such form as the Insular Auditor may prescribe.

[1482-1; 1792-58.]

SECTION 681.  Auditor's Notice to Accounting Officer of Balance Shown
Upon Settlement. — The Insular Auditor shall, at convenient intervals, send an
official notification in writing to each officer whose accounts have been settled in
whole or in part by him, stating the balances found due thereon and certified and
the charges or differences arising on such settlement by reason of disallowances,
charges, or suspensions. Such statement shall be properly itemized and the reasons
for disallowance, charge, or suspension of credit stated. District auditors shall
perform the same duty as regards accounts audited by them. A charge or
suspension which shall not be satisfactorily explained within ninety days after the
deposit in the mails of notice thereof to the officer concerned shall become a
disallowance, unless the Insular Auditor or proper district auditor, shall, in writing,
extend the time for answer beyond ninety days.

[1792-28.]

SECTION 682.  Collection of Indebtedness Adjudicated by Auditor. —
The Insular Auditor shall, through the proper channels, supervise and procure the
collection and enforcement of all debts and claims, and the restitution of all funds
and property, found to be due the Government in his settlement and adjustment of
accounts; and if any legal proceeding is necessary to such end, he shall request the
Governor-General to authorize and direct the institution of the same.
All money demands in favor of the Government shall bear interest at six per centum per annum from the date of the Auditor's written demand.

[1792-51.]

SECTION 683.  *Power of Auditor to Compromise Claim.* — When in the judgment of the Insular Auditor the interest of the Government so requires he may compromise or release, in whole or in part, any claim or settled liability to the Government, not exceeding one hundred pesos, appearing in any matter that has arisen before him or before any district auditor; and with the written approval of the Governor-General, he may likewise compromise or release any similar claim or liability not exceeding two thousand pesos.

[1792-50.]

Applications for relief from such a claim or liability in excess of two thousand pesos shall be submitted, through the Auditor and Governor-General, with their recommendation, to the Philippine Legislature.

[1792-49.]

SECTION 684.  *Transcript of Auditor's Record as Evidence of Liability.* — At the trial of any criminal proceeding against an officer for the embezzlement or misappropriation of governmental funds or property, and upon the trial of any civil proceeding to recover an amount due the Government from an accountable officer, it shall be sufficient evidence, for the purpose of showing a balance against him, to produce a transcript from the books and proceedings of the Auditor, in the case of Insular accounts and accounts of the city of Manila, and of a district auditor in the case of other accounts, and a showing, in this manner, of any balance against such officer shall be *prima facie* evidence of the misappropriation of the funds or property unaccounted for or of the civil liability of the officer as the case may be. Bonds, contracts, or other papers relating to or connected with the settlement of any account may, in the same manner, be proved by the production of a certified copy, but the court may require the production of the original contract or other writing, when this appears to be necessary for the attainment of justice.

[1792-31-32; Comp., 589, 590.]

**ARTICLE X**

*Appeal and Review*

SECTION 685.  *Appeal from Decision of Auditor.* — Any person aggrieved by the action or by any decision of a district auditor in the settlement of
an account or claim may within one year appeal to the Insular Auditor; and any person similarly aggrieved by the action or decision of the Insular Auditor may likewise within one year appeal to the Governor-General.

[1792-36, 61.]

From a decision adversely affecting the interest of the Government the appeal may be taken by the proper head of Department, or in case of provinces and municipalities, or other form of local government, by the head of the Office or branch of the Government immediately concerned.

[1792-6.]

SECTION 686. Procedure Incident to Appeal. — All appeals shall be in writing and the particular action or decision to which exception is taken shall be specifically set forth; with the reason and authorities relied on for modifying or reversing the same, all the papers in the cause being at the same time transmitted to the officer to whom the appeal is taken.

[1792-61.]

SECTION 687. Finality of Decision Made by Auditor. — A decision of the Insular Auditor or of a district auditor upon any matter within their respective powers shall be conclusive, subject to appeal or review as hereinafter provided.

[1792-6, 54.]

SECTION 688. Final Action by Governor-General or Secretary of War. — If the Governor-General shall, upon any appeal to him, confirm the action of the Auditor, he shall so indorse the appeal and transmit it to the Auditor, and such action shall be final. Should he fail to sustain the action of the Auditor, he shall forthwith transmit his grounds of disapproval to the Secretary of War, together with the appeal and the papers necessary to a proper understanding of the matter; and the decision of the latter officer shall thereupon be conclusive.

[1792-61.]

SECTION 689. Power of Auditor to Open and Revise Settled Accounts. — At any time before the expiration of three years after the making of any settlement by a district auditor, the Insular Auditor may, on his own motion, review and revise the same and certify a new balance. For such purpose he may require any account, vouchers, or other papers connected with the matter to be forwarded to him.
When any settled account appears to be infected with fraud, collusion, or error of calculation, or when new and material evidence is discovered, the Insular Auditor may, within three years after original settlement, open such account, and after written notice to the person concerned and after a reasonable time for his reply or appearance, may certify thereon a new balance. A district auditor may exercise the same power in respect to settled accounts pertaining to the branches of the Government under his jurisdiction.

Accounts once finally settled shall in no case be opened or reviewed except as herein provided.

CHAPTER 24

Bureau of Civil Service

PRELIMINARY ARTICLE

Title of Chapter

SECTION 695.  Title of Chapter. — This chapter shall be known as the Civil Service Law.

ARTICLE I

Organization of Bureau

SECTION 696.  Chief Officials of Bureau of Civil Service. — The Bureau of Civil Service shall have one chief and one assistant chief, to be known, respectively, as the Director of Civil Service and the Assistant Director of Civil Service.

SECTION 697.  Duties of Director of Civil Service. — It shall be among the powers and duties of the Director of Civil Service —

(a) To keep a record of all officers and employees in the permanent service of the different branches of the Philippine Government
(b) To keep a record of the absences of all officers and employees entitled to leave of absence.

[1698-2 (b).]

c) To supervise the preparation and rating and have control of all civil-service examinations in the Philippine Islands.

[1698-2 (d).]

d) To fix proper limits of age for applicants desiring to enter the service.

[1698-3 (l).]

e) To make investigations and special reports upon all matters relating to the enforcement of the Civil Service Law and civil-service rules.

[1698-2 (e).]

(f) To prepare and certify to the Governor-General such rule as may be adapted to the more effectual carrying out of the provision and purposes of the Civil Service Law and to securing of an efficient administration of the Government within the scope of the Civil Service Law, such rules to be effective when approved by the Governor-General and promulgated in an executive order.

[1698-2 (f).]

SECTION 698. **Matters to be Prescribed in Civil-Service Rules.** — The civil-service rules shall, among other things, prescribe the conditions which shall govern certifications from eligible registers, appointments to the service, separations therefrom, suspensions, deductions from pay, reductions, reinstatements, and transfers, and shall define the procedure to be followed in such matters. They shall also contain regulations concerning the hours of labor, the allowance of leaves of absence (including the withholding of salary for leave granted), and the allowance of travel expenses and half salary of persons entitled thereto — all in conformity with the provisions of this Code. The rules shall also prohibit or regulate the political activity of persons in the civil service.

[1698-3.]

SECTION 699. **Fundamental Requirements as to Civil-Service Rules.** — Any civil-service rules promulgated by the Governor-General upon the
recommendation of the Director shall be consistent with the following fundamental of requirements:

(a) So far as feasible open competitive entrance examinations shall always be required and given, though appointments to positions requiring technical, professional, or scientific knowledge may, in the discretion of the Director, be made upon either competitive or noncompetitive examinations.

[1698-3 (b).]

(b) Promotion examinations, competitive or noncompetitive, shall be prescribed when practicable.

[1698-3 (i).]

(c) A thorough physical examination by a competent physician shall be required of every applicant for examination in the United States, and in the discretion of the Director of Civil Service, the same may be required of applicants for examination in the Philippine Islands. Persons found to be physically disqualified for efficient service shall be rejected.

[1698-3 (e).]

(d) A period of trial service shall be required before appointment or employment is made permanent.

[1698-3 (h).]

SECTION 700.  Authority of Officers and Examiners to Administer Oaths and Take Testimony. — Officers and examiners of the Bureau of Civil Service may administer such oaths as may be necessary in the transaction of official business, and the Director or other person conducting any investigation authorized by him may administer oaths and take testimony in connection therewith.

[See 1698-2 (e).]

SECTION 701.  Duty of Officers to Aid Enforcement of Law. — All officers in the Philippine civil service shall aid in all proper ways in carrying the Civil Service Law and the civil-service rules into due effect.

[1698-2 (f).]

SECTION 702.  Publication of Official Roster. — From the records kept
by the Director of Civil Service shall be published an official roster at intervals
determined by the Governor-General.

[1698-2 (a).]

SECTION 703. Annual Report of Director of Civil Service. — The
annual report of the Director of Civil Service to the Governor-General shall contain an account of the work performed by the Bureau, a statement of the rules certified to the Governor-General and promulgated by him and the practical effect thereof, to which shall be added suggestions and recommendations for the effectual maintenance of an efficient and honest civil service in all the administrative branches of the Government.

[1698-2 (c).]

ARTICLE II

Scope of Civil Service

SECTION 704. Persons Embraced in Philippine Civil Service. — The Philippine civil service includes every person employed by the Insular Government or any provincial government or by the government of the city of Manila or Baguio, or partly by one and partly by the other of these agencies, and serving for compensation either at a yearly, monthly or daily rate or otherwise; and consistently with other laws concerning appointments, tenure of office, and the conditions of employment in particular cases. Such persons shall be appointed and employed in conformity with this law only and shall to the extent herein defined be entitled to its protection and privileges.

[1698-1, 5.]

SECTION 705. Civil-Service Status of Municipal Treasurers. — Municipal treasurers, though partly paid from provincial funds, are to be deemed municipal officers and as such are not included in the definition above given, but they shall be subject to the examination requirements and disciplinary provisions of this chapter.

[1846-1.]

SECTION 706. Persons Embraced in Classified Service. — Persons in the Philippine civil service pertain either to the classified or unclassified service. The classified service embraces all not expressly declared to be in the unclassified service.
SECTION 707. Persons Embraced in Unclassified Service. — The following officers and employees constitute the unclassified service:

(a) Appointees of the President of the United States.

(b) Appointees of the Secretary of War.

(c) Elected officers.

[1698-1 (a).]

(d) Persons, other than provincial treasurers and district health officers, appointed by the Governor-General, with the advice and consent of the Upper House of the Philippine Legislature, under the authority of provisions relating to particular offices.

[1698-1 (c).]

(e) Officers and Employees of the Philippine Assembly.

[1698-1 (b).]

(f) The Reporter of the Supreme Court, the Clerk of the Supreme Court, and private secretaries to the individual Justices of the Supreme Court.

[2128-1.]

(g) Members of the various faculties and other teaching force of the University of the Philippines.

[1870-11.]

(h) The Secretary to the Governor-General, the private secretaries and assistant private secretaries to the several heads of Departments, the private secretaries to the several members of the Upper House of the Philippine Legislature not heads of Departments.

[1698-1 (d).]

(i) Persons in the military, naval, or civil service of the United States who may be detailed for the performance of civil duties.

[1698-1 (e).]

(j) Members of the commissioned and enlisted service in the Philippine
Constabulary.

[1698-1 (f).]

(k) Detectives, secret agents, sheriffs, and deputy sheriffs.

[1698-1 (i).]

(l) Postmasters at Army posts whose compensation does not exceed one thousand two hundred pesos per annum each; and operators and linemen in the Bureau of Posts.

[1698-1 (h).]

(m) Postmasters and customs inspectors whose rates of compensation do not exceed six hundred pesos and three hundred and sixty pesos per annum, respectively, and who may lawfully perform the duties of postmaster or customs inspector in connection with other official duties or in connection with their private business, such duties of postmaster or inspector requiring only a portion of their time, and postmasters who are required to perform the duties of telegraph operators.

[1698-1 (h).]

(n) Hospital internes.

(o) Laborers whose rate of compensation is seven hundred and twenty pesos or less per annum.

[1698-1.]

(p) All other employees whose rate of compensation is two hundred and forty pesos or less per annum.

[1698-1.]

ARTICLE III

Civil-Service Examinations

SECTION 708. Examination as Prerequisite to Appointment. — In the absence of special provision, no person shall be appointed to or employed in any position in the classified service until he passes the examination provided therefor.
[Civil Service Rules, III, 3.]

SECTION 709. Positions in Unclassified Service Not Subject to Examination Requirements. — The examination requirements of the Civil Service Law for entrance into the civil service or for promotion therein shall not apply to positions in the unclassified service, except as otherwise specially provided.

[1698-1.]

Postmasters mentioned in subsection (m) of section seven hundred and seven hereof may be subjected to examination in the discretion of the Director of Posts.

Persons appointed to the position of chief of assistant chief of a Bureau or Office or to the position of superintendent may be required to undergo a civil-service examination if the officer making the appointment shall so direct.

[1698-7.]

SECTION 710. Examining Committees and Special Examiners. — The Director of Civil Service may, with the approval of the proper head of Department, appoint examining committees or special examiners from officers and employees in the service. Such persons shall be examiners of the Bureau of Civil Service, and shall perform such duties as the Director may require in connection with examinations, investigations, appointments, and promotions, and in the performance of such duties they shall be under his exclusive control. The duties so performed by them shall be deemed part of the duties of the office to which they pertain, and time shall be allowed for the performance of such duties during office hours.

[Civil Service Rules, III, 6.]

SECTION 711. Citizenship as Qualification for Admission to Examination. — No applicant shall be admitted to examination who is not a citizen of the Philippine Islands or of the United States or an honorably discharged soldier, sailor, or marine of the United States; but the requirement of citizenship may be waived by the Governor-General.

[Civil Service Rules, II.]

SECTION 712. Director’s Authority to Elicit Information as to Qualifications. — The Director of Civil Service shall have power to elicit, under oath, from all applicants for examination and from persons in the service full information as to their citizenship, nativity, age, education, physical qualifications,
and such other information as may reasonably be required affecting their fitness for the service.

[1698-3 (m).]

SECTION 713. Oath of Applicant for Examination. — Before admission to a civil-service examination in the Philippine Islands, every applicant shall take and subscribe an oath, in such form as shall be prescribed in the civil-service rules, wherein the affiant shall declare that he recognizes and accepts the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that he will obey the laws, legal orders, and decrees promulgated by its duly constituted authorities; that the obligation in posed by such oath is assumed voluntarily, without mental reservation or purpose of evasion; and that the answer to the questions contained in his application for examination are true to the best of his knowledge and belief.

[1698-12.]

SECTION 714. Use of Public Buildings for Civil-Service Examinations. — When examination are held, either in Manila or in the provinces, the officers having custody of public buildings shall allow the reasonable use thereof for such purpose and shall provide for furnishing and lighting the same.

[1698-4, Civil Service Rules, III, 7.]

ARTICLE IV

Appointment to Civil Service

SECTION 715. Appointment of Chief, Assistant Chief, and Superintendent. — Appointments to the position of chief or assistant chief of a Bureau or Office and to the position of superintendent shall be made by the promotion of persons already in the civil service, if there be such who are component and available and who in the judgment of the appointing power possess the qualifications required.

[1698-7.]

SECTION 716. Preferences in Selection from Lists of Eligibles. — In making selections from lists or certified eligibles furnished by the Director, appointing officers shall, when other qualifications are equal, prefer:

First. Citizens of the Philippine Islands.

Secondly. Honorably discharged soldiers, sailors, and marines of the United
States.

[1698-6; Civil Service Rules, V, 3.]

SECTION 717. Temporary and Emergency Employees. — When work of a temporary or emergency nature is to be performed the chief of the Bureau or Office concerned may employ any suitable person. Eligibles shall be preferred if available; and the prior approval of the Director of Civil Service shall always be obtained if practicable, and if such cannot be procured, the officer making the appointment shall in all the cases without delay report such action to the Director and request his approval of the employment. The employment of a noneligible shall cease when the Director certifies an available eligible who will accept temporary or trial appointment.

[1698-1.]

SECTION 718. Appointments and Removals by Governor-General Regardless of Civil-Service Qualifications. — For the good of the public service the Governor-General, by and with the advice and consent of the Upper House of the Philippine Legislature, may make appointments to and removals from positions in the classified service without regard to the requirements of this law.

[1698-17.]

ARTICLE V

Sundry Provisions Relative to the Administration of Civil Service

SECTION 719. Limitation on Employment of Persons in Classified Service. — No person appointed to a position in the classified service shall, without the approval of the Director of Civil Service, be assigned to or employed in a position of a grade or character not contemplated by the examination from the result of which appointment was made, unless otherwise provided by law.

[1698-5 (c).]

SECTION 720. Limitations on Employment of Person in Unclassified Service. — A person appointed to the position in the unclassified service shall not be employed in any position in the classified service nor shall he be allowed to do critical duties other than such as may pertain to the office to which he was appointed.

[1698-5 (b); Comp., 686 (b).]

SECTION 721. Office Record of Attendance. — Each chief of a Bureau
or Office shall cause to be kept on a proper form a daily record showing for each day any absence of any employee from duty, due to any cause, and the duration thereof. At the beginning of each month he shall make full report to the Director of Civil Service of the absences shown by such records for the preceding month. Persons serving in the field or on the water need not be required to keep a daily record but all absences of such employees must be included in the monthly report of changes and absences. Falsification of time records shall render the offender liable to summary removal from the service and subject him to prosecution as provided by law.

[1698-2 (a, b); Civil Service Rules, XV, 3.]

SECTION 722. Contributions to Political Fund Prohibited. — No person in the Philippine civil service shall be under obligation to contribute to a political fund or to render any political service, nor shall he be removed or otherwise prejudiced for refusing to contribute or render any such service; and no officer or employee in the Philippine civil service shall directly or indirectly solicit, collect, or receive from any other officer or employee, any money or other valuable thing to be applied to the promotion of any political object whatever.

Any person violating any provision hereof shall be removed from office or dismissed from the service and shall be subject also to prosecution as provided by law.

[1698-40.]

SECTION 723. Making Gifts to Official Superiors. — It shall be improper for an officer or employee to make a donation or present any gift of substantial value to an official to whom he is subordinate or to solicit or receive a contribution from other officers or employees in the Government service for the making of such donation or gift. It shall likewise be improper for any official to accept any donation or gift as aforesaid offered or presented to him by any person or persons in the Government service subordinate to himself.

SECTION 724. Political and Religious Affiliations to be Ignored. — No inquiry shall be made, and no consideration whatever shall be given to any information relative to the political or religious opinions or affiliations of persons examined, or to be examined, or of officers or employees in the matter of promotion, and no discrimination shall be exercised, threatened, or promised against, or in favor of, any person employed, examined, or to be examined, because of his political or religious opinions or affiliations; and in making removals or reductions, or in imposing other punishment, for delinquency or misconduct, action shall be taken irrespective of the political or religious opinions or affiliations of the
offenders.

[Civil Service Rules, XII, 3, 7.]

SECTION 725. Payment of Salary of Person in Classified Service. — Payment of money on account of salary to any Officer or employee in the classified service shall not be made prior to the receipt by the disbursing officer or notification from the chief of the Bureau or Office that the appointment or employment of such officer or employee has been duly authorized as provided by the Civil Service Law and rules.

[Civil Service Rules, X, 2.]

SECTION 726. Payment of Person Employed Contrary to Law — Liability of Chief of Office. — No person employed in the classified service contrary to law or in violation of the civil service rules shall be entitled to receive pay from the Government; but the chief of the Bureau or Office responsible for such unlawful employment shall be personally liable for the pay that would have accrued had the employment been lawful, and the disbursing officer shall make payment to the employee of such amount from the salary of the officer so liable.

[1698-5.]

SECTION 727. Liability of Disbursing Officer for Pay of Such Person. — When the Director of Civil Service finds that any person is holding a position in the classified service in violation of law, he shall certify such fact to the Insular Auditor and to the disbursing officer through whom the payment of salary or wages to such person is by law required to be made. If the Insular Auditor finds that a disbursing officer has paid or permitted to be paid salary or wages to any person illegally holding a classified position, the whole amount paid shall be disallowed and the disbursing officer shall not receive credit for the same unless the Insular Auditor shall find that the chief of the Bureau or Office is responsible, as above provided, for the payment of such person and that such payment is not due to the failure of the disbursing officer to obtain the evidence required in section seven hundred and twenty-five hereof. In case the disbursing officer is not responsible for the illegal payment, he shall be directed to withhold from the salary of the chief of the Bureau or Office responsible for the illegal employment an amount equal to that disallowed by the Insular Auditor.

[1698-5 (a).]

SECTION 728. Opinion of Director of Civil Service on Controverted Questions Related to Service. — A disbursing officer, the head of any Department,
Bureau, or Office, or the Insular Auditor, may apply for, and the Director of Civil Service shall render, a decision upon any question as to whether a position is in the classified or in the unclassified civil service, or whether the appointment of any person to a classified position has been made in accordance with law, which decision, when rendered, shall be final unless reversed by the Governor-General on appeal.

[1698-5 (a).]

ARTICLE VI

Discipline of Persons in Civil Service

SECTION 729. Suspension of Officer Pending Investigation. — The Governor-General may suspend any chief or assistant chief of a Bureau or Office, and in the absence of special provision, any other officer appointed by him, pending an investigation of charges against such officer or pending an investigation of his Bureau or Office. The Secretary of War shall exercise the same power in regard to his own appointees. The chief of a Bureau or Office may likewise suspend any subordinate or employee in his Bureau or under his authority pending an investigation, if the charge against such subordinate or employee involves dishonesty, oppression, or grave misconduct or neglect in the performance of duty.

[1698-16.]

SECTION 730. Administrative Discipline of Subordinate Officers and Employees. — For neglect of duty or violation of reasonable office regulations, or in the interest of the public service, a chief of Bureau or Office may remove any subordinate officer or employee from the service, suspend him without pay for not more than two months, reduce his salary or compensation, or deduct therefrom any sum not exceeding one month's pay.

[1698-3 (n), 14, 16.]

SECTION 731. Person in Classified Service or Entitled to Leave. — If the person temporarily suspended or from whose pay a deduction is made is in the classified service or being in the unclassified service is entitled to accrued leave, the discipline imposed shall not take effect until the order imposing the same receives the approval of the proper Department head, after having been submitted to the Director of Civil Service for recommendation.

[1698-16.]
ARTICLE VII

Contract to be Executed by Civil-Service Employee
Coming from United States

SECTION 732. Contract to be Executed by Appointee Coming from United States. — A person residing in the United States who contemplates accepting an appointment in the Philippine civil service to any other position than that of a judgeship or a place filled by appointment of the President or Secretary of War, shall, before receiving such appointment, execute and deliver to the Chief of the Bureau of Insular Affairs, a contract, wherein he shall agree to remain in the service of the Government of the Philippine Islands for at least two years unless released by the Governor-General or proper head of Department.

Upon breach of such contract by the appointee or upon his removal for cause, he shall be liable for any sum still due to the Government for expenses in bringing him to the Islands, and all salary and travel expense then due or accruing to him shall be withheld as forfeited, and he shall be thereafter debarred from again entering any branch of the Philippine service.

[1698-29 (c).]

SECTION 733. Right of Person Dying or Separated from Position Without Fault. — Where a regularly appointed employee of the permanent service dies or is separated from the service on account of disability, lack of work, or the abolition of his position, and through no fault of his own, he or his estate shall be allowed such accrued leave as he may have earned for the time served and the travel expense and half pay to which he would have been entitled had he served two full years.


ARTICLE VIII

Allowance for Disability

SECTION 734. Allowances in Case of Injury, Death, or Sickness Incurred in Performance of Duty. — When a person in the Philippine civil service is so injured in the performance of duty as thereby to receive some actual physical hurt or wound, the proper head of Department may direct that absence during any period of disability thereby occasioned shall be on full pay, though not for more than six months, and in such case he may in his discretion also authorize the payment of the medical attendance, necessary transportation, subsistence, and
hospital fees of the injured person. Absence in the case contemplated shall be charged first against vacation leave, if any there be.

[1698-25 (d).]

If a person in such service is killed or dies of injuries received in line of duty, the Department head may authorize the payment of reasonable burial expenses and of three months' salary or wages to the widow or dependent child or children of such deceased person, which shall be in accord with his efficiency and service to the Government.

[2120-1; 2123-1.]

In case sickness follows as a direct and immediate consequence of the performance of some act in the line of duty the Department head may in his discretion authorize the payment of the necessary hospital fees.

[2120-1.]

For employees of the city of Manila the time allowance and disbursements contemplated above shall not be granted except upon recommendation of the municipal board; and in the case of employees of a provincial government, upon the recommendation of the provincial board.

[2120-1; 2123-1.]

SECTION 735. Priority of Government Employee in Admission to Hospitals. — A person entitled under the rules of any Government hospital to service in the free wards thereof, shall have a right of priority in admission to such free wards, being a Government employee, or the wife, or minor child of such.

TITLE VII

Bureaus and Offices Pertaining to Department of Interior

CHAPTER 25

Philippine Health Service

PRELIMINARY ARTICLE

Title of Chapter

SECTION 745. Title of Chapter. — This chapter shall be known as the Public Health Law.
ARTICLE I

Organization and Powers of Philippine Health Service

SECTION 746. Chief Officials of Philippine Health Service. — The Philippine Health Service shall have one chief and one assistant chief, designated respectively as the Director of Health and the Assistant Director of Health. Each of these officers shall be a physician of good repute and a graduate from a medical college of recognized standing. The Director of Health shall be a person possessed of special knowledge regarding hygiene and tropical medicine, and his term of service shall be four years and until the qualification of a successor.

Consistently with the provisions of this chapter, the Director of Health shall possess the powers conferred generally on Bureau chiefs.

[1407-5; 2468-13.]

SECTION 747. Functions of Philippine Health Service. — The Philippine Health Service is charged with the protection of the health of the people of the Philippine Islands and the maintenance of sanitary conditions therein. Its general powers and duties shall extend to and comprehend, among other things:

(a) The conduct and management of Government hospitals and sanitaria.

(b) The control and supervision of all hospitals for dangerous communicable diseases, the detection and detention of persons suffering from such diseases, and the making of provision for their isolation until they shall cease to be a source of infection.

(c) The control over the sanitation of school-houses and school premises and over prisons, penal settlements, jails, and other places for the detention of arrested persons, convicts, or offenders of any sort.

(d) The effectuation and maintenance of internal quarantine in times of epidemic or threatened spread of any dangerous communicable disease.

(e) The sanitary disposal of the dead and the control over the sanitation of cemeteries.

(f) The effectuation, at regular intervals or from time to time as conditions may require, of systematic inoculations of the people of the country by the use of virus, serums, or prophylactics.
(g) The dissemination of hygienic information among the people and especially the inculcation of knowledge as to the proper care of infants and the methods of preventing and combating dangerous communicable diseases.

(h) The making, from time to time, of adequate inspections of all health organizations or offices, taking account of their equipment and facilities and the character of their work.

(i) The making of investigations in the following matters and the collection of statistical data or other information relative thereto, to wit: the general vital statistics of the Philippine Islands; the causes, pathology, and means of preventing diseases, especially those of an epidemic or communicable character; the sources of mortality in the Philippine Islands and the effects of localities, employments, conditions, habits, foods, beverages, and medicines on the health of the people; the conditions affecting children and child life among all classes of people and the means of providing for their social, physical, and sanitary welfare and the preservation of their lives and health; and the chemical composition and medical properties of the minero-medicinal waters of the Islands.

[157-4; Comp., 728; 2468.]

SECTION 748. Scope of Internal Quarantine. — "Internal quarantine", as used in subsection (d) of the preceding section, is restricted to human beings and such things as might convey infection. It includes all public-health quarantine except that maintained under the port-quarantine regulations of the Philippine Health Service and that effected under authority of the United States.

SECTION 749. Quarantine Regulations for Coastwise Ports and Inland Places. — Provision shall be made in the regulations of the Philippine Health Service for the effectuation and maintenance, as occasion therefor may arise, of port quarantine for the governance of vessels entering coastwise ports in the Philippine Islands.

[1340-1.]

SECTION 750. Regulations for Prevention and Suppression of Dangerous Communicable Diseases. — The regulations of the Philippine Health Service may, among other things, contain provisions prescribing the methods to be followed and the special means to be used for the prevention and suppression of dangerous communicable diseases generally, the abatement of nuisances
endangering the public health, and the removal of the cause of any special disease or mortality.

[157-4 (h); 1458-36.]

When it shall appear to the Director of Health that rabies exists among dogs or other animals in any community in such a degree as to constitute a grave menace to the public health, he shall, with the approval of the Secretary of the Interior, give publicity to such fact by publication of a notice in a local newspaper, if any there be, and also by posting the same in one or more prominent places in the community. Such notice shall describe the locality of infection and shall admonish owners, or persons having control or possession of dogs and other animals liable to contract or convey the disease, effectually to muzzle or otherwise restrain said animals, under the penalty of law, for such period of time as shall be defined in said notice. Notice so published shall have the same effect as other lawful regulations of the Philippine Health Service.

[2461-1.]

SECTION 751. Final Action of Governor-General Upon Health Regulations. — In case the Director of Prisons shall question the propriety of any sanitary rule, regulation, or order promulgated by the Philippine Health Service with respect to the sanitation of any Insular prison or other Insular penal institution or for the sanitary protection of the inmates of any such institution, and in case the Director of Education shall question the propriety of any similar rule, regulation, or order with respect to the sanitation of any school, the matter shall be submitted to the Governor-General, whose decision thereon shall be final.

[1407-5 (c).]

SECTION 752. Philippine Health Service as Local Board for Manila. — The functions of a local board of health for the city of Manila shall be performed by the Philippine Health Service, its powers in this behalf being exercised immediately by the Director of Health in the manner and to the extent prescribed in article ten of this chapter or as otherwise by law allowed.

[157-4 (l).]

SECTION 753. Drafting and Recommendation of Sanitary Laws. — The Director of Health may draft, or cause to be drafted, and through the Department head may recommend to the Legislature for passage, sanitary laws for the Philippine Islands and laws for the extension of the service of the Philippine Health Service into all parts thereof. Among such projects shall be included laws governing the following professions and occupations: (a) medicine and surgery;
(b) pharmacy; (c) dentistry; (d) midwifery; (e) nursing; (f) embalming and undertaking; (g) plumbing; and (h) sanitary engineering. In the same manner laws may be prepared and proposed regulating or controlling offensive and dangerous industries or occupations.

[157-4; 1760-1-8.]

SECTION 754. **Recommendatory Authority of Director of Health as to Local Ordinances.** — As occasion requires the Director of Health may recommend, for enactment by the proper local authorities, in the form of ordinances or otherwise, regulations for cities, municipalities, and populous places relative to the procurance and sanitary conservation of an adequate supply of pure water; the sanitary protection and conservation of foods and foodstuffs; the cleansing of sewers, streets, walks, roads, alleys, public squares, and parks; the collection and disposition of garbage, dead animals, night soil, and contents of cesspools; and the safeguarding of the sanitary conditions of buildings, premises, resorts, and other places of public or private character; or other matters requiring sanitary regulation.

SECTION 755. **Power Over Local Ordinances and Orders.** — The Director of Health, with the approval of the Secretary of the Interior, may suspend, modify or annul any ordinance, regulation, or order enacted or promulgated by a local board of health or municipal council or by any local or municipal official in the exercise of authority over matters of sanitation when in the opinion of said Director such ordinance, regulation, or order is detrimental to the interests of the public health.

[1407-5.]

SECTION 756. **Authority of Governor-General to Invest Director of Health with Emergency Powers.** — When it shall be shown to the satisfaction of the Governor-General that the city of Manila or any province or part of the Philippine Islands is threatened with or suffering from an epidemic of dangerous communicable disease, he may issue an executive order declaring that the place or portion of the Islands in question is so threatened with or suffering from an epidemic and he may, in such order, invest the Director of Health with emergency powers, to be defined in said order, with authority to prescribe, subject to the approval of the Secretary of the Interior, such emergency health regulations as may be deemed necessary to prevent or suppress the occurrence or spread of the epidemic in question. Such regulations shall, from issuance, have the same force and effect and shall be enforced in the same manner, as if enacted by legislative authority, throughout the city, district, or part thereof specified in such regulations.
When it is shown to the satisfaction of the Governor-General that the danger of an epidemic has passed, he shall so declare by executive order, and upon publication of such executive order the emergency health regulations shall become null and void, unless in such executive order it is specifically declared that one or more of the emergency regulations shall remain in effect for a further period to be prescribed.

SECTION 757. *Inspection Work in General.* — Consistently with law and the regulations of the Philippine Health Service, the Director of Health shall make, or cause to be made, regular inspection of the cleansing of sewers, streets, walks, alleys, public squares and parks; of the collection and disposition of garbage, dead animals, night soil, and contents of cesspools; and of the sanitation of houses, factories, mills, schools, prisons, dairies, markets, meat shops, bakeries, public water supplies, public bath houses, wells, cisterns, cemeteries, undertaking establishments, asylums, jails, barracks, barrooms, theaters, and all public institutions and places of public resort.

SECTION 758. *Power of Entry.* — When necessary to the due administration of laws, regulations, and ordinances within the jurisdiction of the Philippine Health Service, the Director of Health or other proper health officer or inspector may in a lawful manner and at reasonable hours make entry into grounds, inclosures, and buildings.

SECTION 759. *Authority of Director of Health to Require Reports and Information.* — The Director of Health shall have the power to require reports and information concerning any matter or matters with respect to which he may need information for the discharge of his official duties from all public dispensaries, asylums, hospitals, infirmaries, prisons, penitentiaries, schools, and from the managers, principals, or officers thereof, and from all other public institutions, their officers or managers, and from the proprietors, managers, lessees, and occupants of all places of public resort throughout the Islands, and from common carriers, as well as from physicians, pharmacists, dentists, nurses, cirujanos ministrantes, and midwives engaged in the practice of their profession, and other persons who may be able to furnish information of public value.
It shall be the duty of any person upon whom requisition is made for report or information under this section to supply the same within such reasonable time as may be required.

SECTION 760. Command of Services of Medical Employees in General. — Subject to the approval of the proper head of Department, the Director of Health may require the services, without additional compensation, of any medical officer or employee in the Government service.

SECTION 761. Authority of Officials to Administer Oaths and Take Testimony. — The Director of Health, the Assistant Director of Health, the president of the council of hygiene, the secretary of the council of hygiene, the chiefs of divisions, and district health officers shall have authority to administer oaths in the transaction of official business. The same officials, and any other person thereunto especially deputed by the Director of Health, shall have further authority to take testimony in any matter within the jurisdiction of the Bureau or in any special investigation into its affairs conducted by or upon the order of the Director of Health or the Secretary of the Interior.

ARTICLE II

Council of Hygiene

SECTION 762. Administration of Philippine Health Service. — The Philippine Health Service shall be administered by the Director of Health, under the supervision of the Secretary of the Interior, and with the advice and assistance of the council of hygiene as in this article provided.

SECTION 763. Council of Hygiene — Appointment and Qualification of Members. — The council of hygiene shall be composed of a professor of the College of Medicine and Surgery of the University of the Philippines, a professor of the medical faculty of the University of Santo Tomás, a member of the Colegio Médico-Farmacéutico, a member of the Philippine Islands Medical Association, a senior officer of the Philippine Health Service, one attorney at law, and one other person who shall be an owner of real property in the Philippine Islands, all to be appointed by the Governor-General on nomination of the Secretary of the Interior.
SECTION 764. President and Secretary of Council. — The president of the council of hygiene shall be the chief executive officer thereof. He shall be a physician and shall be appointed by the Governor-General on nomination of the Secretary of the Interior from among the members of the council other than the officer of the Philippine Health Service detailed thereto, which latter officer in addition to his other functions shall act as secretary of the council.

SECTION 765. Term of Office of Appointive Members. — The appointive members of the council of hygiene shall hold office for a period of five years to be defined in the appointment, the appointments being so adjusted as to require at least one appointment to be made each successive year. A person appointed to supply an interim vacancy shall hold only until the expiration of the term of the original appointee.

SECTION 766. Compensation and Travel Expense of Members of Council. — The president of the council of hygiene shall receive such compensation as shall be allowed by current appropriations. The other appointive members, not being Government employees, shall receive per diems at the rate of twenty pesos for each meeting attended by them, or for each day spent outside of Manila on official business, not to exceed in the case of any individual the sum of seven hundred and twenty pesos in any one year.

Members of the council shall be entitled to reimbursement of travel expense to the same extent as other Government officers.

SECTION 767. Meetings of Council. — The council of hygiene shall hold regular meetings at least once a month on call of the president, and shall hold special sessions at any time when requested by the Director of Health or by a majority of the members.

A majority of the members of the council of hygiene shall constitute a quorum.

SECTION 768. Authority of Council to Conduct Investigations and
Propose Laws or Regulations. — The council of hygiene shall have authority to conduct investigations into matters connected with hygiene and public health in the Philippine Islands, particularly those concerning vital statistics, puericulture, nutrition, potable waters, sanitary condition of dwellings, removal and disposal of refuse, public works for drainage purposes, prevention of contagious and epidemic diseases, school hygiene, industrial and professional hygiene, marine and harbor health matters, exploitation or sale of foods, drugs, and medicines, operation of provincial health inspection, health districts and municipal health districts, and the practice of medicine and surgery in all their branches, of odontology, optometry, pharmacy, nursing, midwifery, and embalming, as well as the practice of veterinary medicine in its bearing upon the public health. The results of all such investigations and labors shall be submitted as advisory to the Director of Health.

The council of hygiene may prepare drafts of measures for enactment into law upon subjects within the scope of the Philippine Health Service. Such measures shall be submitted, through the Director of Health, to the Secretary of the Interior, and if approved by him shall be proposed to the Legislature.

It shall also have authority to propose to the Director of Health regulations relative to the sanitation of houses, restaurants, barber shops, factories, mills, schools, prisons, dairies, markets, meat shops, bakeries, public water supplies, public bathhouses, wells, cisterns, cemeteries, crematories, undertaking establishments, asylums, jails, barracks, barrooms, railroads, tramways, public vehicles and all public institutions and places of public resort, and in general any sanitary rules and regulations, or ordinances, designed to protect the public health or to make the administration of the laws relating thereto more efficacious or more uniform. It may thus propose regulations for the conduct or management of sanatoria, colonies, insane asylums, orphanages and invalid homes, and for any Government hospital except the Philippine General Hospital.

[2468-3 (a), (c), (f).]

SECTION 769. General Consultative and Advisory Functions of Council. — It shall be the duty of the council of hygiene, as a consultative and advisory body, to investigate and consider any matter relative to the public health or connected with the administration of the Philippine Health Service, or the discipline of its officers and employees, which may be placed before the council by the Director of Health; and its advice and assistance shall be at all times available to him.

[2468-3 (a, b).]
The council of hygiene may aid in the preparation of estimates for appropriations for the Philippine Health Service and may prepare literature on matters of health and sanitation, to be disseminated for the instruction of the public.

[2468-3 (b, h).]

SECTION 770. Management of Charitable Institutions and Distribution of Charitable Funds. — The council of hygiene shall have authority, with the approval of the Director of Health, to direct the management of orphanages and invalid homes of the Government and, subject to the like approval, to distribute such charity funds as may be lawfully under control of the Director of Health in such dispensaries or health establishments as may, in its judgment, be qualified to render service beneficial to the public.

[2468-3 (e).]

SECTION 771. Authority to Require Information. — For the effectual exercise of the powers conferred upon it, the council of hygiene may in its discretion require information concerning any matter related with the public health from the various branches, Bureaus, and Offices of the Insular, provincial, and municipal governments, from professionals or persons in charge of work related with the health service, and from the owners, managers, lessees, and occupants of public places.

[2468-3 (b).]

ARTICLE III
Commissioned Service

SECTION 772. Commissioned Service. — All officers of the Philippine Health Service whose duties are such as to require professional skill in medical science, except the Director and Assistant Director of Health, shall constitute a branch of the Philippine Health Service to be known as the commissioned service, and they shall be therein commissioned according to grade by the Governor-General.

There shall be four grades in the commissioned service, to wit: (1) senior medical inspector, (2) medical inspector, (3) senior surgeon, (4) surgeon.

The appointment of a member of the commissioned service as Director or Assistant Director of Health shall not affect his status as a commissioned officer nor deprive him, upon return to duty in said service, of any increase of future
salary incident to the period of his service as Director or Assistant Director.

[2468-12, 17, 21.]

SECTION 773. **Qualifications for Appointment as Commissioned Officer.** — To be eligible for appointment as commissioned officer of the Philippine Health Service, a person must be a citizen of the Philippine Islands or of the United States and a physician of good repute and character, legally entitled to practice medicine and surgery in the Philippine Islands.

[2468-18.]

SECTION 774. **Salaries of Commissioned Officers.** — Commissioned officers of the Philippine Health Service shall receive salaries per annum as follows:

Senior medical inspector or medical inspector, being chief of division, six thousand pesos; senior medical inspector, four thousand pesos; medical inspector, three thousand pesos; senior surgeon, two thousand pesos; surgeon, one thousand six hundred pesos. The position of chief of division shall not be permanently held by any officer below the grade of medical inspector.

[2468-17.]

SECTION 775. **Additional Pay.** — Commissioned officers of the Philippine Health Service shall be entitled to receive additional pay at the rate of ten per centum for each five years of service; but a chief of division shall not receive more than eight thousand pesos, nor a senior medical inspector more than five thousand five hundred pesos, and other officers shall not receive such additional pay in an amount exceeding forty per centum of the pay of their respective grades.

In case of any future promotion, the years of service for the purposes of this paragraph shall be computed from the date of such promotion and not from the date of entrance into the service.

Medical officers assigned to duty at the leper colony, Culion, shall be entitled to receive an additional ten per centum on their pay proper while so serving.

[2468-17; 2540-1 (Phil. Health Service.)]

SECTION 776. **Additional Pay Based Upon Linguistic Attainments.** — Any commissioned officer of the Philippine Health Service who may demonstrate
special knowledge of any language used in the Philippine Islands may receive additional compensation for such knowledge at not to exceed one hundred pesos per annum for each such language.

[2468-17.]

SECTION 777. Grade of Original Appointments. — Except as provided in the next succeeding paragraph hereof, no original appointment in the commissioned service shall be made above the grade of surgeon.

If the Director of Health finds that a necessity exists for special expert services in the commissioned service, and, with the approval of the Secretary of the Interior, certifies that no physician or surgeon then in the service possesses the requisite special qualifications, an original limited appointment may be given by the Governor-General for a period of four years or less, to any physician or surgeon upon his having been examined and approved by the Bureau of Civil Service if a resident of the Philippine Islands, or by the Civil Service of the United States if a resident of the United States.

[2468-20.]

SECTION 778. Promotions. — A vacancy in any grade in the commissioned service shall be filled by promotion from the grade next below that of the position in question. Two-thirds of all promotions to such vacancies shall be made by seniority and one-third by selection.

[2468-23.]

SECTION 779. Promotion of Surgeon. — A surgeon, passing the requisite examination, shall be entitled to promotion to the next higher grade after three years' service, and in making this computation time served in any medical capacity under the Government other than as interne shall be counted.

[2468-23.]

SECTION 780. Examination Requirement. — No officer shall be appointed to any position in the commissioned service or promoted to any higher grade therein unless he shall have passed the requisite civil-service examination.

[2468-23-25.]

All examinations for appointment and promotion shall be thorough and shall include physical, moral and professional qualifications. It shall cover such subjects as the Director of Health may prescribe and be conducted in such manner
as may be required by the Civil Service Law and rules.

[2468-25.]

An applicant for appointment who is found, upon examination, not to possess the requisite professional qualifications, shall be allowed a second examination after one year, but not a third.

[2468-26.]

The same rule shall apply to an officer examined for promotion to a higher grade.

[2468-7.]

SECTION 781. Disqualification for Promotion. — All appointments to the position of surgeon shall be considered probationary, and any surgeon who, upon a second examination for promotion, is found to be professionally disqualified for promotion to the next higher grade shall be honorably discharged by the Governor-General.

Any senior surgeon who, on second examination, is found to be professionally disqualified for promotion to the next higher grade shall be debarred therefrom; but he may be continued in service as a senior surgeon, subject to successful passing of an examination appropriate to that grade, every five years, to determine his continuous competency to perform the duties pertaining thereto.

Any medical inspector who, on a second examination, is found to be professionally disqualified for promotion to a higher grade shall be ineligible for promotion but may continue to serve in his present grade.

[2468-28.]

SECTION 782. Special Examination for Specialist. — Any officer in the commissioned service may, upon his own application, be subjected to a special examination in any subject relating to the practice of medicine, surgery, or hygiene; and if such examination demonstrates the possession by such officer of an exceptional and expert knowledge of the subject in which he is examined, such officer shall be officially designated as a specialist and, so far as the interest of the service may permit, he shall be given assignments to duty affording opportunity for the exercise of such special knowledge. Any designation as specialist shall cease on promotion of the holder to the next higher grade, but may be revived on successfully passing another special examination in the same or another subject.
SECTION 783. Preparation and Rating of Examinations. — The Council of Hygiene, through its medical members, shall assist the Director of Civil Service in the preparation and rating of examinations for appointment and promotion in the Philippine Health Service and in the making of nominations to supply positions therein.

SECTION 784. Discipline and Removal. — Members of the commissioned service shall hold office during good behavior and shall not be dismissed from the service without hearing and without consideration of the recommendation of the council of hygiene; but nothing herein shall be construed to prevent the discharge of persons physically unfit for service or who fail to pass satisfactory examinations.

For the purpose of making investigations into charges against a commissioned officer the council of hygiene shall have authority to take and receive evidence; and its conclusion shall be submitted to the Secretary of the Interior, through the Director of Health, in the form of a recommendation for the dismissal of the charge against the accused or for the imposition of a disciplinary penalty, not inconsistent with the provisions of the Civil Service Law, such as reprimand, reduction of pay, reduction in rank, or dismissal from the service, as the case may require. The recommendation of the council shall show the names of the members who concur in it.

SECTION 785. Discharge for Physical Unfitness. — Any officer found on examination at any time to be physically unfitted for the service by reason of his own misconduct or habits shall be discharged by the Governor-General.

ARTICLE IV

Miscellaneous Provisions Relative to Service in General

SECTION 786. Placing of Officer on Waiting Orders. — When he deems such course to be in the interest of the public service, the Secretary of the Interior may place any official of the Philippine Health Service on waiting orders, for a period not exceeding six months, and while so serving such officer shall receive
half pay.

[2468-22.]

SECTION 787. Status of Assistant Surgeon. — An assistant surgeon shall possess the same qualifications and be entitled to the same increase in pay by reason of length of service as a commissioned officer, but he shall not, by virtue of his appointment as assistant surgeon, be entitled to promotion.

[2468-17, 18, 23.]

SECTION 788. Compensation of Sanitary Inspectors. — As regards compensation the Insular sanitary inspectors of the Philippine Health Service shall be on the following basis: Entrance salary, one thousand eight hundred pesos per annum; after one year's service, one thousand nine hundred and ninety-two pesos; after two years' service, two thousand one hundred and sixty pesos; after three years' service, two thousand two hundred and eighty pesos.

[2319-1 (Bur. Health).]

ARTICLE V

District Health Officers

SECTION 792. Division of Philippine Islands into Health Districts — District Health Officers. — With the approval of the Secretary of the Interior, the Director of Health shall divide the Philippine Islands, into such number of health districts as shall from time to time be deemed advisable. The several health districts shall, so far as practicable, be co-extensive with the respective provinces, but where the local conditions require, two or more provinces, or parts of provinces may be united into one health district.

To each health district there may be assigned by the Director of Health a district health officer who shall be the chief representative of the Philippine Health Service within his district.

Upon emergency additional health officers may be assigned to a particular district, or the district health officer of another district may be assigned to temporary duty therein.

The Director of Health may also assign to any health district such other duly authorized sanitary officers or employees as he may deem necessary.

Unless the Director of Health shall otherwise order, additional district
health officers and other sanitary officers and employees assigned to a health
district as hereinabove provided shall be subject to the supervision and control of
the proper district health officer of the district to which the assignment is made, if
such officer be there on duty.

[1487-2; Comp., 763.]

SECTION 793. Local Health Officer Designated to Serve Temporarily
as District Health Officer. — During the temporary absence or disability of a
district health officer or during a temporary vacancy caused by his death, the
Director of Health may designate any local health officer temporarily to serve as
acting district health officer. The person so designated shall, during the time he
serves in such capacity, receive the salary of the health officer of the district in
question, provided the same be not by law payable to the district health officer who
is substituted, or his estate if he be dead. When a local health officer is so receiving
the salary of a district health officer, he shall receive no salary in other official
capacity.

[1487-9.]

SECTION 794. Supervisory and General Powers of District Health
Officer. — The district health officer, within his district, shall exercise general
supervision and control over the health and sanitary work, and shall exercise
general supervision and control over the municipal boards of health, or other health
organizations, and over the local health officers within his district. He shall have
the power to institute all proceedings necessary to abate nuisances, and he may
cause to be prosecuted all violations of sanitary laws and ordinances and the lawful
regulations applicable to the district; and he shall have the power to remove the
cause of any special disease or mortality.

[1487-11.]

When it comes to the attention of a district health officer that any municipal
ordinance relating to sanitation in any municipality of his district is being
disregarded and the enforcement thereof neglected, he shall direct the attention of
the municipal president to the matter and the latter shall thereupon take such action
as may be necessary to secure the proper enforcement of such ordinance and shall
otherwise collaborate with the health authorities in securing the effectual
administration of the health laws and regulations.

[1487-18.]

The district health officer may appoint provincial sanitary inspectors or
other provincial sanitary employees when the provincial board or boards of the
district shall make provision for the payment of their salaries.

[1487-12.]

SECTION 795.  **Authority in Matter of Sanitation of Buildings.**  — District health officers shall have authority to require that owners, agents, or occupants of any buildings, premises, places, or any part thereof shall place and maintain them in a sanitary condition so far as the same relates to cleanliness.

[1487-18.]

SECTION 796.  **Visitation of Jails and Other Government Institutions.**  — For purposes of inspection and for the rendering of medical service to inmates, district health officers shall make, or cause to be made by the local health officers under them, regular and adequate visitation of all provincial or municipal prisons, or jails, and other Government institutions within their respective jurisdictions.

[985-5; 1487-12, 14.]

In case any prisoner shall die in prison or jail without medical attendance, it shall be the duty of the district health officer to make or cause to be made an examination and to report to the provincial board or other proper authorities the cause of his death.

[413-4.]

SECTION 797.  **Investigation into Cause of Death.**  — The district health officer, upon the request of any provincial fiscal of a province within his district, or of any judge of a Court of First Instance, or of any justice of the peace, shall conduct in person, when practicable, investigations in cases of death where there is suspicion that death was caused by the unlawful act or omission of any person, and shall make such other investigations or reports as may be required in the proper administration of justice.

[1487-15.]

SECTION 798.  **Person to Make Investigation.**  — When it is not practicable for the district health officer to conduct such investigation in person, he may require any local health officer or member of a municipal board of health who is a registered physician to perform such duty; and where the services of a registered physician in the Government service cannot be thus obtained he may require a cirujano ministrante who is member of the board or a sanitary inspector to act in the matter.
SECTION 799. Travel Expense. — The actual and necessary travel expense of any person employed as aforesaid, incurred by reason of such service, shall be paid by the province when the investigation must be made or testimony taken at a place some distance removed from the place of his residence.

SECTION 800. Procurance of Service of Physician Not in Government Service. — If a suitable person in the employment of the Government is not available for the purpose of making the investigation above indicated, the district health officer may arrange, when necessary, for the performance of said service by a commissioned medical officer in the service of the United States, or by any other reputable physician, in which case payment shall be made from funds of the province for which such services were performed by fees according to a fixed schedule to be prescribed by the Director of Health.

SECTION 801. Clerical Assistance for District Health Officer — Office Room and Supplies. — The provincial board of the province in which the district health officer has his permanent station shall provide the necessary clerical assistance for the district health officer, and shall furnish suitable office room and the necessary furniture, equipment, supplies, printing, stationery, and blank forms necessary to the proper conduct of the business of the office.

SECTION 802. Estimate to be Submitted to Provincial Board by District Health Officer. — The district health officer of each health district shall prepare for each province of his district an estimate showing the probable expense of conducting the work of his office in the said province for the period for which the regular estimates of other provincial expenses are made, and shall seasonably submit the same to the provincial boards, together with such additional information as may be required as a basis for appropriation. The district health officer shall furnish a copy of such estimates to the Director of Health.

SECTION 803. Reimbursement of Salaries Paid to Officers and Employees Assigned to Health District. — The province or provinces comprised in a health district shall reimburse the Philippine Health Service for the salaries paid
to all officers and employees assigned by the Director of Health to such district.

[1487-3.]

To this end a province comprising a health district shall deposit in the Insular Treasury, to the credit of the Philippine Health Service, on or before the thirty-first of January and July of each year, the sum so expended for salaries during the six months next preceding the first of January and July of the same year. Where a health district comprises more than one province the proportion to be thus paid by each shall be determined by the Insular Auditor upon the basis of the populations of the provinces concerned.

[1487-4.]

When a district health officer is temporarily assigned to a district paying less for the services of its district health officer than that regularly received by the officer so assigned, he shall continue to receive during such temporary assignment the salary of his regular position.

[1785-1.]

ARTICLE VI

Municipal Boards of Health

SECTION 804. Creation of Municipal Board of Health. — There may be a municipal board of health in each of the several municipalities of the Philippine Islands, which board shall be organized at such time as the district health officer for the province in which the municipality is situated may direct, and the provincial board approve.

[308-1.]

SECTION 805. Constitution of Membership of Municipal Board of Health. — Each municipal board of health shall consist of —

(a) A president, who shall be a registered physician or cirujano ministrante, or in case a civilian physician is not available, an Army surgeon, in the discretion of the Governor-General.

(b) A member, who shall be chosen by majority vote of the municipal council.

(c) A school teacher of the municipality, who shall be appointed by the division superintendent of public instruction for the division in which
the municipality is situated.

(d) The municipal secretary, *ex officio*.

(e) A pharmacist, if there be such available and resident within the municipality, who shall be appointed an honorary member by the municipal president, without the right to vote.

[308-2; 878-1.]

These officers shall be removable only by the functionaries by whom they are respectively appointed.

SECTION 806. *Appointment of President — Compensation.* — The president of the municipal board of health shall be appointed by the Director of Health, upon the recommendation of the district health officer of the province in which the municipality is situated. When no person possessing the requisite legal qualifications is available for president of a municipal board of health the Director of Health may appoint any suitable person to such position.

The salary of the president shall be fixed by the municipal council, and shall not be less than the salary of the municipal secretary. The other members of the board shall serve without compensation.

[308-3; 2156-1.]

SECTION 807. *Secretary of Board — Duties.* — The municipal secretary shall be the secretary of the board. He shall keep its records, compile its statistics, and shall render such other clerical assistance in connection with the legitimate work of the board as it may direct.

[308-4.]

SECTION 808. *Meetings of Board.* — The municipal board of health shall hold regular meetings on the second and fourth Wednesdays of each month, and special meetings at the call of the president, or of a majority of the members.

[308-5.]

SECTION 809. *Powers and Duties of Municipal Board of Health.* — Subject to the supervision and control of the district health officer, a municipal board of health shall have general supervision over the health and sanitary condition of the municipality and of its several barrios. It shall cause to be prosecuted all violations of sanitary laws or ordinances and shall enforce the regulations of the Philippine Health Service. It shall have power and authority to
abate nuisances endangering the public health, and to remove the cause of any special disease or mortality. It shall be the duty of a municipal board of health to draft and recommend to the municipal council for passage suitable ordinances or regulations for carrying into effect the powers conferred upon such body in matters of sanitation.

During epidemics of dangerous communicable diseases and at such other times as may be deemed necessary, the municipal board of health shall appoint such sanitary inspectors as the municipal council may authorize. It shall perform such other duties with reference to the health and sanitation of the municipality as the district health officer for the province in which the municipality is situated shall direct.

[308-5.]

SECTION 810. Functions and Duties of President of Municipal Board of Health. — The president of the municipal board of health shall be its chief executive officer, and shall exercise general supervision and control over the various branches of its work. Subject to the provisions of law with reference to public vaccinations, he shall conduct such vaccinations for the people of his municipality. In a case of emergency, when a quorum of the board cannot be obtained, he may exercise the powers conferred upon a municipal board of health by this chapter, but he shall report his action to the municipal board of health for ratification at the earliest practicable time. On or before the tenth days of March, June, September, and December he shall prepare and submit to the municipal council quarterly estimates, showing the probable expense of properly conducting the work of the board for the coming three months. He shall make such reports and discharge such other duties with reference to the health and sanitation of the municipality as the district health officer for the province in which the municipality is situated or the Director of Health may require.

[308-6.]

When a municipal board of health has been established in a municipality where a provincial jail is located, the president of such municipal board of health shall act as physician to the prisoners confined in the provincial jail.

[363-1.]

Presidents of municipal boards of health shall report to their respective municipal boards of health all births that may come to their notice, giving in each case the sex and race of the child, the name of its parents, and the date of its birth.
SECTION 811. Assignment of President of Board to Duty in Other Municipality. — The Director of Health may in the exercise of discretion assign presidents of municipal boards of health to temporary duty outside the municipalities in which they are regularly located. The travel expenses and subsistence of presidents of municipal boards of health so assigned shall be paid during such assignment from the Insular Treasury.

ARTICLE VII

Municipal Health Districts

SECTION 812. Creation of Municipal Health District. — With the approval of the respective municipal councils and the approval of the Director of Health, the district health officer may organize any two or more neighboring municipalities into a municipal health district, and such municipalities composing a district may employ jointly a president of the municipal health district thus constituted who shall also act as president of the municipal board of health of each municipality comprised in the said municipal health district.

Upon the forming of a municipal health district, the local health organizations of the respective municipalities shall not be affected except as herein expressly provided.

SECTION 813. Duties and Powers of President — Mode of Appointment. — Presidents of municipal health districts shall be subject to the same requirements and provisions of law as presidents of municipal boards of health, except as to restriction of salary, and shall be appointed in the same manner.

SECTION 814. Meetings of Boards in Municipalities Comprised in District. — In a municipality which is a component part of a municipal health district, meetings shall be held at the call of the president.

SECTION 815. Salary and Travel Expense of President. — The
president of a municipal health district shall receive such compensation as may be appropriated by the respective municipal councils and approved by the Director of Health and shall be reimbursed by the municipality for which travel is performed for traveling expenses necessarily incurred in the discharge of his official duties.

[308-1, 2; 1613-1, 2.]

ARTICLE VIII

Municipal Sanitary Divisions

SECTION 816. Creation of Sanitary Divisions. — When the district health officer shall so recommend, the provincial board shall organize the municipalities of the province into sanitary divisions conformably with the provisions of this article, unless the Governor-General shall otherwise direct.

A sanitary division may comprise one or more municipalities, not exceeding four, and any such division shall be deemed to be created only when the resolution of the provincial board creating it shall have been approved by a majority of the municipal councils of the municipalities embraced therein.

When a municipality, whether previously a part of a health district or not, is incorporated in a sanitary division, its existing health organization and the offices pertaining thereto shall be deemed to be abolished.

[2156-1.]

SECTION 817. Dissolution of Sanitary Division. — A sanitary division may be dissolved, with the approval of the provincial board and Secretary of the Interior by the affirmative vote of a majority of the councils of the municipalities concerned.

[2156-1.]

SECTION 818. President of Sanitary Division. — There shall be a president for each sanitary division who shall be appointed by the Director of Health.

[2156-1.]

SECTION 819. Qualifications. — Such president shall be a duly qualified physician; but in emergency conditions, of the existence of which the Director of Health shall judge, persons with qualifications satisfying the Director of Health may be appointed to act temporarily as presidents of sanitary divisions.
SECTION 820. *Powers and Duties of President.* — The duties of the president of a sanitary division shall be performed under the immediate supervision of the district health officer. His powers and duties shall be as follows:

(a) He shall, subject to the direction of the district health officer, exercise general supervision over the hygienic and sanitary conditions of the division, including public and private premises therein, shall enforce all sanitary laws and regulations applicable in his division, and shall cause all violations of the same to be duly prosecuted.

He shall have the power and authority to abate any nuisance endangering the public health and to remove the cause of any special disease or mortality, and to enforce any internal quarantine regulations applicable to the municipalities of his division.

(b) He shall provide himself with the necessary appliances and also the instruments for all emergency cases, medical, surgical, and obstetrical.

(c) He shall draft and recommend to the municipal council of his division suitable ordinances or regulations for carrying into effect the powers conferred by law upon such bodies in respect to matters of sanitation.

(d) He shall inspect at least weekly, and as much oftener as may be necessary each of the municipalities in his division, and shall give free consultation to the indigent poor in each municipality for at least two hours weekly in the local municipal building or any other local available building found to be more suitable.

(e) He shall, when requested, attend personally and gratuitously all cases of dystocic labor among the poor and, when necessary, shall request the assistance of the president of the nearest sanitary division.

(f) He shall prepare and forward to the district health officer the quarterly report and other health reports of each municipality within his division.

(g) He shall keep such records and statistics as may be required by the district health officer.
(h) He shall carry out, and when so directed, he shall supervise the work of vaccination and disinfection in his division.

(i) He shall visit any house or place where any person is suffering or is dead of a dangerous, communicable disease and shall carry out the prescribed and other measures necessary to prevent the spread of such disease. He shall, whenever practicable, furnish free medicines to indigent patients, and when requested he shall render, free of charge, medical services to all Government officers and employees, to all persons in custody, and to other person entitled to such service.

(j) In the case of accidents or serious injuries received by an indigent person whose condition is such as not to allow of removal to the municipal building, he shall when requested afford free treatment at the person's own house or elsewhere.

(k) He shall cooperate with the presidents of other sanitary divisions or other local health officers in the suppression of any epidemic.

(l) He shall, when deputed by the district health officer, examine the bodies of persons who die without medical attendance in his division, and shall issue the necessary certificate of death.

(m) He shall, once a year or more frequently if necessary, give in each of the barrios or other convenient areas of his sanitary division a public lecture in the local dialect, either directly or through an interpreter, on medical and sanitary subjects of local importance.

(n) He shall, whenever so directed by the district health officer, attend such conferences of presidents of sanitary divisions as the district health officer shall call.

[2156-1, 3.]

SECTION 821. Place of Residence. — The president of a sanitary division shall reside in the place which, in the judgment of the district health officer, will afford the greatest facilities for the proper discharge of his duties.

[2156-2.]

SECTION 822. Sanitary Inspectors — Their Powers and Duties. — Each municipality of a sanitary division shall have one or more sanitary inspectors, appointed by the provincial board on the recommendation of the district health
officer after consulting with the president of the sanitary division.

[2156-5.]

SECTION 823.  
Duties and Powers of Inspectors — How Defined. —  
The duties and powers of sanitary inspectors shall be determined by the district  
health officer of the province in conference with the presidents of the local sanitary  
divisions.

[2156-5.]

SECTION 824.  
Removal of President or Inspector — How Effected. —  
Presidents of sanitary divisions and sanitary inspectors shall not be removed from  
office without an investigation made by the provincial board and the health officer  
of the district. In any such investigation the accused shall be given an opportunity  
to defend himself before final action is taken and he shall also have a right of  
appeal to the Director of Health, who may confirm, rescind, or vary the decision of  
the provincial board.

[2156-10.]

SECTION 825.  
Drugs and Medical Supplies to be Kept by President. —  
There shall be maintained in every municipality a suitable stock of drugs and  
medical supplies under the charge and responsibility of the president of the  
sanitary division. From any such stock articles may be sold at cost plus the  
necessary reasonable surcharge to cover cost of preparation and losses due to  
transportation, deterioration, or other causes. The permanent value of such stock at  
any dispensary shall not exceed two hundred and fifty pesos. The sale of medicines  
from the public stock shall cease when a pharmacy is opened by a pharmacist or  
other person legally authorized to sell medicines in the locality, and when such  
pharmacy is opened the municipal supplies shall be used exclusively for public  
free service.

[2156-4.]

SECTION 826.  
Health Fund — How Created and Maintained. —  
Each municipality embraced in a sanitary division shall set aside each year an amount  
not less than five per centum nor more than ten per centum from its general funds  
and each provincial board shall set aside a like amount from its general funds,  
which amount, added to that appropriated by the municipalities under its  
jurisdiction shall constitute a special fund to be known as the "health fund":
The Governor-General may authorize the amounts hereinbefore specified to be set aside by a municipality or province to be increased or decreased, and a contribution to be made from Insular funds if an appropriation has been made for that purpose, which in no case shall exceed one-half the amount contributed by the municipalities and the province.

[2468-16.]

SECTION 827. How Health Fund to be Used. — The health fund thus created shall be deposited with the provincial treasurer and, except as provided in the next succeeding paragraph hereof, shall be used only for the purpose of paying the salaries and traveling expenses of presidents, subordinate officers and employees of the sanitary divisions of the province, and the travel expenses necessarily incurred by the same, from their place of residence, upon proceeding to their station to assume the office, upon appointment, and for the purchase of medicines, medical supplies, and disinfectants to be distributed among the municipalities concerned for sanitary and other medical purposes, and other incidental expenses for carrying out the purposes of sections eight hundred and sixteen to eight hundred and thirty, inclusive, hereof.

[2232-1.]

The salaries of district health officers and their assistants, and expenses in connection with their duties, may be paid from this fund, with the prior approval of the Secretary of the Interior.

[2468-16.]

If at the close of the fiscal year there shall remain any balance in the health fund provincial boards are hereby authorized to accumulate such balances from year to year for the purpose of establishing hospitals, benevolent institutions in the province, or of carrying out other permanent sanitary improvements.

SECTION 828. Municipality Not Contributing to Health Fund. — Municipalities included in a sanitary division whose general funds do not exceed three thousand pesos a year shall, upon application to the Director of Health, be relieved from liability to contribute to the health fund of the sanitary division, and in such case shall not be entitled to participate in the benefits of such fund.

[2156-6.]

SECTION 829. Salaries of Officials and Employees Pertaining to Sanitary Division. — The provincial boards shall in accordance with
recommendation of the district health officer, when approved by the Director of Health, fix the salaries of the presidents of sanitary divisions and other sanitary employees of the province. The salaries of presidents of sanitary divisions shall not be less than one thousand two hundred pesos per annum nor more than three thousand six hundred pesos per annum.

[2166-7.]

SECTION 830. Travel Expenses. — The travel expenses of presidents of sanitary divisions and other sanitary employees on official business shall be regulated by the district health officer of the province with the approval of the provincial board.

[2156-7.]

Whenever in the course of official service any president of a sanitary division travels to visit or attend any pay client or patient, he shall not be entitled to reimbursement for travel expenses incurred in this latter regard and shall state in a sworn voucher to accompany his claim for reimbursement that the claim does not include any such expense.

[2156-6.]

In case of illness, or authorized absence the president of a sanitary division may, with the approval of the district health officer, arrange with the president of another sanitary division to act in his stead, such service to be without additional salary; in such cases the president so acting shall recover the travel expenses and per diems to which the regular incumbent of the position is entitled. In the event of any officer refusing to render such service the district health officer shall designate for duty such president as he deems fit.

[2156-9.]

SECTION 831. Leaves of Absence — Provision for Acting President. — Leaves of absence upon occasion of illness or for other cause shall be allowed under such conditions as the provincial authorities and the district health officer may approve, but during an epidemic no leave shall be granted without the approval of the Director of Health.

[2156-9.]

ARTICLE IX

Sanitary President in Community Possessing No Health Organization
SECTION 832. Sanitary President in Unorganized Community. — In a municipality or other community where no regular health organization can be maintained, any suitable person may, upon the recommendation of the district health officer, be designated as sanitary president by the provincial board, with power to perform, under the supervision of the district health officer and in accordance with the regulations of the Philippine Health Service, such duties appropriate to a local health officer as may be required of him. The term "local health officer", as here used, includes presidents of sanitary divisions, presidents of municipal health districts, presidents of municipal boards of health, and sanitary inspectors.

Any person thus designated in a municipality shall, unless he be in the Insular or provincial service, be paid in the same manner as other municipal officers, and when a salaried municipal officer is so designated the compensation may be paid in addition to other salary.

ARTICLE X

Enactment of Health Ordinances for Manila

SECTION 833. Health Ordinances for Manila — How Drafted and Made Effective. — Subject to the approval of the Secretary of the Interior, the Director of Health, in the exercise of the function of local board of health for the city of Manila shall draft and forward, through the Secretary of the Interior, to the Municipal Board of the city of Manila for enactment, health ordinances for that city. It shall be the duty of the municipal board to enact the ordinances so forwarded; but if it shall consider any such ordinance to be unduly prejudicial to private interests or objectionable for other reasons, it shall promptly return such ordinance through the Secretary of the Interior to the Director of Health, together with such amendments as it may deem advisable. The Director of Health shall consider the amendments suggested, and shall make such changes in the ordinance, if any, as he may deem advisable, and shall return the same to the Municipal Board. In the event that the amendments, if any, adopted by the Director of Health and approved by the Secretary of the Interior are not satisfactory to the Municipal Board, the Municipal Board may appeal to the Governor-General, who shall decide the point or points at issue and prescribe the form which the ordinance shall take. His decision shall be final. If the Director of Health shall consider that the Municipal Board is unduly delaying action relative to any health ordinance duly transmitted to it for enactment, he may appeal, through the Secretary of the Interior, to the Governor-General, who may direct the Municipal Board to act on such ordinance or may himself approve it with such modifications as are deemed advisable, and every ordinance so approved by the Governor-General shall have
the force and effect of law.

[1150-1; Comp., 733.]

SECTION 834. **Subject Matter of Manila Health Ordinances.** — The ordinances drafted by the Director of Health for the city of Manila may provide for—

(a) Entry and inspection in a lawful manner and at reasonable hours of all buildings and premises by officers or employees of the Philippine Health Service in the discharge of their duties, and by sanitary police when acting as sanitary inspectors.

(b) Cleansing, whitewashing, ventilation, and proper sanitary maintenance of all buildings and premises, the nature and thickness of materials to be used in covering the ground surfaces of all buildings or in covering open surfaces connected with cook houses, latrines, or other places where slops or foul liquids may be thrown or deposited; the conditions under which it shall be lawful to live in, occupy or use, let, sublet, or suffer or permit to be used for habitation or occupation any building or part thereof which is in an insanitary condition, and the cleansing of buildings and forbidding their occupancy until such time as they have been placed in satisfactory sanitary condition; prohibition of erection of insanitary buildings and of the erection of buildings on unhealthful sites.

(c) Fixing the maximum number of persons who may be permitted to occupy a dwelling or other building or any part thereof, and the number of lower animals that may be permitted to occupy any stable, corral, pen, pound, or other place or premises.

(d) Installation and maintenance of adequate and proper drainage of buildings and premises, including the materials to be used in and the construction of plumbing systems, drains, trappings, water-closets, vaults, latrines, urinals, cesspools, and sanitary fixtures and appliances.

(e) Proper sanitary maintenance, scavenging, collection and disposal of refuse, garbage, and manure, the removal and disposal of night soil, and the proper construction of receptacles for such substances.

(f) Maintaining in a proper sanitary condition, hotels, restaurants, saloons, tenements, lodging houses, emigration or immigration
houses, factories, workshops, jails, prisons, theaters, convents, schools, or other places of public assembly or resort; markets, bakeries, confectioneries, dairies, manufactories of aerated waters or of bottled or other drinks or of ice; food-preserving establishments and other places where foods or drinks are prepared or offered for sale; securing the healthfulness and purity of foods or drinks sold or offered for sale in any such building, establishment, or place, and the sanitary conveyance of the same thereto and therefrom; and for such other purposes relative to their sanitary condition as the Director of Health may deem advisable.

(g) Sanitary regulation of the business and fixing the location of tanneries, renderies, tallow chandleries, bone factories, soap factories, and other offensive or unwholesome establishments, businesses, or occupations which are dangerous to the public health, or the removal of the same when already established, if necessary to secure proper sanitation; sanitary maintenance of butcher shops and slaughterhouses; sanitary regulation of the killing of animals thereat and of removal or conveyance of carcasses therefrom or thereto; and for the purpose of preventing the killing of animals in other places than authorized slaughterhouses; and such other matters and things as may be deemed desirable for the purpose of securing the proper sanitary conduct of such trades, businesses, manufactories, and occupations.

(h) Sanitary control and maintenance of public stables, baths, and laundries.

(i) Protection from infection of all public and private water supplies and sources, and prohibition of the use of water of dangerous character for domestic purposes.

(j) Prevention and suppression of dangerous communicable diseases; compulsory reporting of such diseases, compulsory inoculation of persons in order to prevent the occurrence or spread of any such diseases; cleansing and disinfection of buildings or premises where any such disease has occurred, and disinfection or destruction of bedding, clothing, or other articles contained therein; compulsory vacation, repair, removal, or destruction of any such building; quarantining of any building, premises or place declared by the Director of Health to be infected with a dangerous communicable disease; regulation of the movements of persons or animals into or
from any such infected building, premises, or place, and the removal of the dead or of carcasses, fodder, litter, dung, clothing, utensils, or any other thing into, within, or from any such quarantined building, premises, or place; establishment of detention camps and dangerous communicable disease hospitals; isolation or removal to hospitals or places of detention of persons affected by or who have been exposed to any dangerous communicable disease, and their detention in their homes, in hospitals, or elsewhere until danger of their developing or communicating such diseases has passed; maintenance in a sanitary condition of all live-stock pens, stables, corrals, and other places of detention or maintenance of animals; condemning, killing, and disposal of animals sick of any dangerous communicable diseases; and disposal of the bodies of animals dying from any such disease.

(k) Cleansing and preservation in a sanitary condition of vessels and boats in the harbor of Manila or within the city limits not within or subject to the jurisdiction of the quarantine service.

(l) Cleansing and preservation in a sanitary condition of the harbor of Manila, and of rivers, esteros, canals, or other waterways and their shores included within the city limits.

(m) Destruction of rats, mice, insects, or vermin capable of carrying or communicating any dangerous communicable disease, and prescribing the means and precautions to be employed on land or in vessels in port at Manila, to minimize their number and prevent their spreading infection.

(n) Humane care of all persons confined or placed in public or private institutions or places of detention within the city because of sickness, deformity, imbecility, poverty, insanity, or other affliction, and provision of sanitary accommodations for persons so confined or placed.

(o) Reporting and registration of marriages, births, deaths, and other matters deemed by the Director of Health to be of sanitary or statistical importance.

(p) Registration and maintenance in a sanitary condition of morgues, undertaking establishments, receiving vaults, and places for embalming or burial of the dead.
(q) Shipment, exhuming, burial, or disposal of the dead.

(r) Definition, declaration, and prohibition of nuisances dangerous to the public health; location and use of public drains, sewers, latrines, and cesspools, and construction and use of private drains, sewers, latrines, and cesspools.

(s) Cleansing, drainage, or filling in of low lands where such lands are in an insanitary condition and in the opinion of the Director of Health constitute a serious menace to the public health. But no order for the cleansing, drainage, or filling in of such land involving a cost of more than three hundred pesos, shall be effective without the approval of the Secretary of the Interior.

[1150-3.]

SECTION 835. Territorial Force of Ordinances for Protection of Water Supply. — Ordinances enacted for the purpose of protecting the purity of the water supply of Manila shall apply to and be enforced 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.

[1150-3 (i).]

SECTION 836. Publication of Ordinances. — All health ordinances of Manila shall be published in English and Spanish, and in the discretion of the municipal board in other languages. A copy of any such ordinance shall be furnished free to any applicant who is an adult resident of Manila and in such language as may be desired, where publication has been made in such language.

[1150-4.]

SECTION 837. Sanitary Inspections — How to be Made and Supervised. — Sanitary inspections in Manila shall be made under the general supervision and control of the Director of Health by district medical inspectors of the Philippine Health Service, by such members of the police force of the city of Manila as shall be designated as sanitary police by the chief of police, and by such sanitary inspectors as may be authorized by law. Sanitary police and sanitary inspectors shall make sanitary inspections under the immediate direction of district medical inspectors, to whom they shall report the results of such inspections.

[1150-6.]
SECTION 838. Dangerous Accumulations of Refuse — How to be Dealt with. — Should the Director of Health find that excreta, garbage, refuse, the contents of closets, vaults, cesspools, or any other unhealthful or dangerous substance is being collected, disposed of, or allowed to accumulate by the city authorities in such a manner as to endanger the public health, he shall make complaint through the Secretary of the Interior to the Municipal Board, and should the Municipal Board fail to take seasonable and suitable measures to remedy the evil, the Director of Health shall make complaint through the Secretary of the Interior to the Governor-General, who shall issue to the Municipal Board such instructions as he may deem necessary in the interest of the public health.

[1150-7.]

SECTION 839. Inspection of Buildings and Drainage System in Manila. — The Director of Health shall inspect or cause to be inspected buildings, plumbing, waterworks, drainage and sewer systems, streams, and esteros within the limits of the city of Manila, and shall cause to be prepared plans for and estimates of the cost of remediying insanitary conditions discovered by him. He shall further cause to be prepared plans and estimates of the cost of improving the general sanitary condition of unhealthful districts in Manila.

[1150-12; 1407-5.]

SECTION 840. Manila Health Fund. — When the Governor-General shall so direct, the Municipal Board of the city of Manila shall set aside annually an amount equivalent to a certain fixed per centum, to be specified by the Governor-General, of its general funds. This allotment shall be known as the Manila health fund and shall be used under the supervision of the Director of Health, to supplement the Insular appropriations for the health service in said city.

[2468-16.]

ARTICLE XI

Hospital and Medical Attendance

SECTION 841. Jurisdiction of Philippine Health Service Over Hospitals and Charitable Institutions. — Except as otherwise specially provided, the Philippine Health Service shall have the control and management of all hospitals, sanitaria, detention camps, and charitable institutions supported in whole or in part by Insular funds for the treatment or care of sick, infirm, or disabled persons.

[157-4, 5; 1407-5; 1458-36; 1760-1, 8.]
There is also vested in the Philippine Health Service a power of visitation and inspection over all hospitals and institutions for the treatment or care of sick, infirm, indigent, or disabled persons, to be exercised so far as may be necessary to secure the proper treatment and sanitary protection of their inmates.

The Philippine Health Service shall also exercise a general supervisory authority over institutions and persons in whom the Director of Health may by contract confide the treatment or care of those who should be maintained or assisted from funds appropriated for the Philippine Health Service, so far as such supervision may be necessary for the enforcement of any such contract and the protection of the persons so confided to them.

[2122.]

SECTION 842. Subsistence and Quarters for Employees in Hospital Service. — Upon direction of the Director of Health, medical officers and employees rendering services in hospitals controlled by the Philippine Health Service shall be furnished subsistence, quarters, and laundry in kind at the expense of the hospital or other institution where said medical officer or employee may be assigned to duty.

[2319-1 (Bur. Health).]

SECTION 843. Ministration to Indigent Poor. — It shall be incumbent upon the Philippine Health Service, as funds may be available therefor, to provide for the proper care and medical treatment of poor people in clinics, hospitals, or otherwise.

SECTION 844. Free Medical Service — How Rendered. — District health officers shall, when practicable, render, or cause to be rendered by the local health officers of the respective municipalities of their several districts, such medical service as may be required for Insular, provincial, and municipal prisoners or other persons entitled to free medical service therein.

In the city of Manila and other places accessible to the Philippine General Hospital or hospitals or clinics supported by the Philippine Health Service the free medical service may be rendered through such agencies or through other agencies provided for by law or regulation.

[985-5; 1487-12, 14.]

SECTION 845. Duty of Medical Officers of Other Bureaus to Render Medical Service. — Where a physician of the Philippine Health Service or other
health officer is not available to perform medical service for a Government
employee or other person entitled thereto, such service shall be rendered by any
accessible medical officer of the Philippine Constabulary or other Bureau.

[2319-1 (Bur. Health).]

SECTION 846. Medical Attendance for Government Employee Sick at
Point Remote from Hospital. — When an officer or employee of the Insular
Government or of a provincial government is ill at a point remote from a hospital
under the control of the Insular or of a provincial government, and it appears that
medical attendance is necessary to preserve his life, the Director of Health at the
direction of the Governor-General, shall order a medical officer or nurse to attend
such ill person and, if necessary, conduct him to the nearest hospital for treatment.

[1925-1.]

SECTION 847. Payment of Expenses. — The actual and necessary travel
expenses of such physician or nurse shall be a proper charge against the Bureau or
Office with which the patient is connected, and, if the patient is an employee of a
provincial government, such travel expenses may be made a proper charge against
the provincial treasury.

In such case the travel expenses and subsistence of such ill employee to or
from a hospital shall be a personal charge to be borne by himself.

[1925-1.]

SECTION 848. Medical Supplies for Use in Provinces and
Municipalities. — Medicines and supplies used by a district health officer in
attending persons entitled to free medical service shall, if such service is not
rendered through an Insular hospital, be furnished by the province; and such
supplies used by a local health officer for the same purpose shall be furnished by
the municipality, unless the expense is chargeable to the health fund of a sanitary
division.

Medicine for the treatment of the indigent poor may be furnished by the
Philippine Health Service whenever it shall be shown to the satisfaction of the
Director of Health that the province or municipality in which the medicines are to
be used is financially unable to supply the same.

[1487-14.]

SECTION 849. Inhibition Against Receiving Pay for Free Service. — In
no case shall an officer or physician whose duty it is to render free medical service
receive any payment therefor, either directly or indirectly.

[985-5; 1487-12; Comp., 1235.]

ARTICLE XII

Government Hospitals for Insane

SECTION 850. Words and Phrases Defined. — "Government hospital for the insane", as used in this chapter, includes any place for insane persons under Government control or any private institution or person receiving insane patients under contract with the Director of Health.

"Insane person", as herein used, is a person afflicted with insanity, which, in the intendment of this law, is a manifestation, in language, or conduct, of disease or defect of the brain, or a more or less permanently diseased or disordered condition of the mentality, functional or organic, and characterized by perversion, inhibition, or disordered function of the sensory or of the intellective faculties, or by impaired or disordered volition.

[2122-9.]

SECTION 851. Authority of Director of Health as Regards Supervision Over Insane Persons. — The Director of Health shall have authority to inquire into the history and mental condition of all insane or alleged insane persons and require information relating to such persons; to make such regulations as may be necessary for the sanitary erection, maintenance, and repair of buildings in which the insane are quartered, and to prescribe such rules and regulations as may be necessary for the public safety and for the general welfare and proper protection of all persons under treatment for insanity, whether such persons be under the care of public or private institutions or of their guardians or other persons in their homes.

[2122-1.]

SECTION 852. Admission of Insane Persons to Hospitals for Insane. — The Director of Health shall have authority to admit insane persons to any Government hospital for the insane, upon such terms as the Secretary of the Interior shall approve.

[2122-2.]

SECTION 853. Authority of Director of Health to Make Contracts for Care of Insane. — When necessary or desirable for the adequate and proper accommodation of insane persons, the Director of Health may make contracts,
subject to the approval of the Secretary of the Interior, with private institutions or persons for the care, custody, and treatment of persons coming within the provisions hereof.

[2122-3.]

— The Director of Health, in all cases where in his opinion it is for the public welfare or for the welfare of any person who in his judgment is insane, and when such person or the person having charge of the patient is opposed to his being taken to a hospital or other place for the insane, shall present, or cause to be presented, a petition to the Court of First Instance of the district wherein the person alleged to be insane is found, alleging that such person is insane, that it is for the welfare of the public or of the patient that he be taken to a suitable place for treatment, and praying the court to commit such person to a hospital or other place for the insane.

If the judge shall find, after due hearing, that the person in question is insane, and that his relatives are unable for any reason to take proper custody and care of the patient, he shall order his commitment to such hospital or other place for the insane as may be recommended by the Director of Health.

[2122-4.]

SECTION 855. Authority of Director of Health to Confine Insane Person — Care of Property. — In the case contemplated in the preceding section the Director of Health may, upon emergency or if the court having jurisdiction is not in session, confine the patient without detriment to his legal status; and if the confinement of such person shall involve the care of property or money belonging to or held in trust by him, the municipal president at the request of the provincial fiscal, or in the city of Manila the chief of police at the request of the city prosecuting attorney, shall take charge of such property and money pending the appointment of a guardian by the court; but the Director of Health shall cause proceedings to be instituted within a reasonable time in order that the court may determine the legal status of the patient.

[2122-4.]

SECTION 856. Payment of Expenses Incident to Care of Insane Person.  
— The expense of sending an insane person to a hospital or other place for the insane, and of his maintenance therein, shall be paid by the guardian from the property of such insane person, if any there be, or by the person whose duty it is to care for such insane person. In all cases where the insane patient, or the person
responsible for his support, is unable wholly or in part to pay the expenses of the patient's transportation to the hospital and return, or for his maintenance and care while at the hospital, the same, or such part thereof as may be due, shall be chargeable to the municipality in which the patient is a bona fide resident at the time of his commitment. Upon the order of the Governor-General, such expense may, in any case, be made a charge against the Philippine Health Service.

[2122-5.]

SECTION 857. Appointment of Committee to Inquire into Mental Condition of Patient. — When in the opinion of the Director of Health there exists a reasonable doubt as to the mental condition of a person who has already been or might be admitted or committed to a Government hospital for the insane, the Director of Health may appoint a committee of two or more duly qualified physicians to inquire into the mental condition of such person, which committee shall submit a written report in the matter to said Director.

[2122-6.]

SECTION 858. Authority of Municipal President to Restrain Insane Person. — When in the opinion of a municipal president an insane person constitutes a menace to the safety of himself or others, or when the conduct of a person believed to be insane is such as to call for immediate restraint, he shall provide for the proper custody of such person and report such facts immediately to the Director of Health, by whom such person shall be committed to a hospital or other place for insane persons or otherwise dealt with according to law.

[2122-8.]

SECTION 859. Discharge of Patient from Custody. — When in the opinion of the Director of Health any patient in any Government hospital or other place for the insane is temporarily or permanently cured, or may be released without danger, he may discharge such patient, and shall notify the judge of the Court of First Instance who ordered the commitment, in case the patient is confined by order of the court.

[2122-7.]

SECTION 860. Assistance of Fiscal in Judicial Proceedings. — It shall be the duty of the provincial fiscal, or in the city of Manila of the fiscal of the city, to prepare the petition for the Director of Health and represent him in court in matters arising under the provisions of this article, when thereunto requested by said Director.
SECTION 861. Obligation of City of Manila to Reimburse for Maintenance of its Insane. — The city of Manila shall reimburse the Philippine Health Service, at rates to be approved by the Secretary of the Interior, for the maintenance of all insane persons committed to a hospital for the insane maintained by said Bureau who shall have resided in Manila for a period of one or more years prior to the date of application for commitment, so long as the number of insane maintained at the expense of the Insular Government on account of the city of Manila shall exceed the latter's pro rata share of such persons on a basis of population.

[2319-1 (Bur. Health).]

ARTICLE XIII

Supervision of Orphans

SECTION 862. Transfer of Child from Institution for Poor Children. — The board of trustees or directors of any asylum or institution in which poor children are cared for and maintained at public expense are authorized, with the consent of the Director of Health, to place any orphan or other child so maintained therein whose parents are unknown, or being known are unable or unwilling to support such child, in charge of any suitable person who may desire to take such child and shall furnish satisfactory evidence of his ability suitably to maintain, care for, and educate such child.

[1670-1.]

The intrusting of a child to any person as herein provided shall not constitute a legal adoption and shall not affect the civil status of such child or prejudice the right of any person entitled to its legal custody or guardianship.

[1670-2.]

SECTION 863. Duty of Person Assuming Care of Child. — It shall be the duty of any person who shall thus take any child from an asylum or institution suitably to maintain, care for, and educate it while in his custody.

[1670-3.]

SECTION 864. Supervision of Director of Health — Restoration of Child to Institution from which Taken. — The Director of Health shall personally or by agent visit every child so committed to the care of a private person at least
once every three months and shall make all needful inquiries as to its welfare; and if he shall find that any such child is not being properly maintained, cared for, and educated, or if the person with whom such child has been placed shall no longer desire to retain the custody thereof, he shall again place the child in the asylum or institution from which it was taken.

[1670-3, 4.]

SECTION 865. *Adoption of Child from Institution for Poor Children.* — Upon the application of any person to the trustees or directors of any asylum or institution where poor children are maintained at public expense to adopt any child so maintained therein, it shall be the duty of such trustees or directors, with the approval of the Director of Health, to report the fact to the provincial fiscal, or in the city of Manila to the fiscal of the city, and such official shall thereupon prepare the necessary adoption papers and present the matter to the proper court. The costs of such proceedings in court shall be *de officio*.

[1670-5.]

**ARTICLE XIV**

*Public Vaccination*

SECTION 866. *Prohibition Against Vaccination by Means of Smallpox Virus or Smallpox Lymph.* — Vaccination shall be effected by the use of vaccine virus. The inoculation of any human being with smallpox virus or smallpox lymph, either directly or indirectly, shall be unlawful.

[1894-1.]

SECTION 867. *Stated Time for Vaccination.* — Beginning in the first week of January of each year the provincial and municipal authorities, or other local authorities, shall cause a thorough public vaccination to be accomplished in their respective jurisdictions.

[309-9.]

Each municipal or township council or other local authority shall provide and furnish a suitable room or rooms for carrying on the work of vaccination within its respective jurisdiction.

[309-10.]

SECTION 868. *Employment of Special Vaccinators.* — With the approval of the Department head, the Director of Health may temporarily employ
special vaccinators to render service in places or communities where vaccination is necessary to prevent the spread of smallpox, if the local authorities are unable to meet the sanitary requirements.

[309-1.]

SECTION 869. Persons Liable to Vaccination. — Every person in the Philippine Islands shall submit to vaccination when thereunto lawfully required, unless he shall furnish satisfactory evidence either by a certificate from a physician or vaccinator, or otherwise, to the effect that he is immune from the disease of smallpox. Such vaccination shall be performed gratis.

[309-2.]

SECTION 870. Certificate of Vaccination — Record of Vaccinations. — A vaccinator shall furnish a certificate to each person vaccinated by him, showing the date of vaccination and such other facts pertinent thereto as may be specified in forms prescribed by the Director of Health. It shall also be his duty to make an official record of all vaccinations performed by him containing such data as shall be prescribed by said Director.

[309-8; 1894-1.]

SECTION 871. Duty of Parents and Guardians to Have Children Forthcoming for Vaccination. — Every parent, guardian, or person having charge of one or more children over three months of age shall see that they are presented for examination and vaccination at such place and time as may be specified by proper authority, and that they are returned on the eight day after such presentation to said place so that the result of the vaccination may be verified.

[309-3.]

SECTION 872. Vaccination of Children in Schools, Orphanages, and Asylums — Duty of Person in Control. — The presidents, principals, boards of directors, managers, or any person or persons having charge of universities, colleges, academies, seminaries, public or parochial schools, orphanages, or asylums, or other places where children are educated, reared, or cared for, shall present such children for vaccination within said institution at such times as may be specified by proper authority.

[309-6.]

ARTICLE XV
Segregation of Lepers

SECTION 873.  Segregation of Lepers — Duty of Police Officers. — The Director of Health and his authorized agents are empowered to cause to be apprehended, and detained, isolated, or confined, all leprous persons in the Philippine Islands; and it shall be the duty of every Insular, provincial, or municipal official having police powers, upon request of said Director or his agent, to arrest and deliver, at such place as the officer making the request shall indicate, any person alleged or believed to be a leper, in order that such suspect may be subjected to the medical inspection and diagnostic procedure necessary to determine the presence or absence of leprosy. It shall also be the duty of said authorities having police power to guard the person suspected of being a leper while he is in custody and to assist in removing him to a place of detention, treatment, or segregation and in restraining him at such place, when so required by the Director of Health or his agent; and if it be found that the suspected person is not a leper, they shall assist in his conveyance to the place at which he was arrested, unless other satisfactory arrangements are made.

[1711-1.]

SECTION 874.  Confirmation of Diagnosis. — All protests and petitions shall be given careful consideration and if the diagnosis is questioned, no person shall be permanently removed to Culion reservation, or other place of segregation or detention, until the diagnosis of leprosy has been confirmed by bacteriological methods.

[1711-1.]

SECTION 875.  Security of Property of Leprous Persons. — When the detention, treatment, isolation, or segregation of leprous persons shall involve the security of property and money belonging to or held by said leprous persons, the provincial treasurer, or such person as he may designate, shall act as guardian pending the appointment of a lawful guardian in the province where such person resides.

[1711-1.]

SECTION 876.  Duty of Police Officers to Report Cases of Leprosy. — It shall be the duty of every police officer or other peace officer having reason to believe that any person within his district is afflicted with leprosy to report the fact forthwith to the district health officer of the district in which the case occurs.

[1711-3.]
SECTION 877. *Harboring of Leprous Persons.* — No person shall knowingly detain or harbor on premises subject to his control, or shall in any manner conceal or secrete, or assist in concealing or secreting, any person afflicted with leprosy, with the intent that such person be not discovered or delivered to the Director of Health or his agents, or shall support or assist in supporting any leper living in concealment.

[1711-2, 6.]

SECTION 878. *Establishment of Hospitals and Detention Camps — Medical Treatment.* — The Director of Health may establish for leprous persons hospitals and detention camps at such places as may be necessary, and where such hospitals and detention camps are established he may order the treatment of leprous patients in the incipient stage in order to attempt a cure, and he may discharge such patients as he shall deem cured or free from leprosy, and send to a place of segregation and isolation all such patients as shall be considered by him incurable or capable of spreading the disease of leprosy.

The Director of Health may permit any duly qualified and reputable physician to engage in the treatment of lepers or any person supposed to have leprosy. Such treatment shall be under the conditions and regulations prescribed by the Director of Health.

[1711-4.]

SECTION 879. *General Regimen of Patients.* — The Director of Health or his agents may require from patients such reasonable amount of labor as may be recommended by the attending physician and the Director of Health may further make and publish such rules and regulations as he may deem advisable for the amelioration of the condition of lepers.

[1711-4.]

SECTION 880. *Control Over Person Living with Leper.* — Voluntary helpers or friends while living with segregated lepers shall be under the control of the Director of Health and may thereafter be subjected to observation for a period to be prescribed by him.

[1711-5.]

SECTION 881. *Jurisdiction of Secretary of Interior Over Culion Reservation.* — The Secretary of the Interior shall have administrative control, to be exercised through the Director of Health, over the Culion reservation and he
shall have authority to make, promulgate, and enforce in and for said reservation, and in or upon the waters thereof, such rules and regulations, consistent with law, as may be necessary for the efficient control, protection, and management of the Culion leper colony.

[1498-1.]

SECTION 882. *Justice of Peace and Notary Public for Culion Reservation.* — The chief of the Culion leper colony division of the Philippine Health Service shall be clothed with the powers of justice of the peace and *ex officio* notary public for the Culion reservation.

[1498-2, 3.]

SECTION 883. *Control of Shipping and Travel in Culion Reservation.* — It shall be unlawful for any owner, master, or other person in charge of any vessel, boat, or other water craft to land passengers, discharge cargo, or receive passengers or cargo, or permit the same to be done at any place in or within the jurisdiction of Culion reservation until a permit therefor in writing has been obtained from the chief of the Culion leper colony division of the Philippine Health Service; and it shall be unlawful for any person to land on or visit within said jurisdiction without permission from said chief.

[1498-4.]

SECTION 884. *Articles for Transportation to Member of Leper Colony.* — The family of any leper confined in the Culion leper colony may deliver to the district health officer of each province or to his representative, once in three months, any packages or parcels containing food, clothing, tobacco, letters, pictures, and generally all sorts of documents or papers, and nothing else, to be sent, at the expense of the Philippine Health Service, to the leper member of said family for his personal use, provided the total gross weight of each such shipment to a leper shall not exceed forty kilograms; but other articles or a greater quantity can be sent upon payment of the expense of transportation by the sender.

[1953-1, 4.]

"Family of any leper", as herein used, shall include the parents, spouse, brothers, sisters, sons, and daughters of any leper confined as aforesaid; and it shall be the duty of the district health officer to ascertain and assure himself of such relationship in every instance before dispatching the articles.

[1953-3.]
SECTION 885.  How Received and Dispatched. — The articles above mentioned shall be received at the provincial capital or other place in the province most convenient for shipment by sea; and it shall be the duty of the district health officer, by means of notices in English, Spanish, and the local dialect, posted at the door of every municipal building in the province, to give information as to the date or dates when such articles will be received at the place or places indicated in such notices. Such dates shall be fixed with a view to the making of proper connection with interisland mail steamers sailing from the port of embarkation. Receipts shall be given for all articles delivered for the purpose aforesaid, and such articles shall be shipped without delay to Culion by the most practicable transportation route.

[1953-2.]

SECTION 886.  Supply Store for Leper Colony. — The Director of Health may maintain a general store for the purpose of furnishing merchandise required by the residents of the Culion leper colony, and for the purchase of supplies, and the reimbursement of services which such residents may, under the authority of the Secretary of the Interior, supply or render such colony.

[2319-1 (Bur. Health).]

The supply-store fund shall be reimbursable, the receipts from the business of the supply store being available for the payment of the expenses incident to the conduct of the same, without reappropriation.

ARTICLE XVI

Disposition of Bodies of Dead Persons

SECTION 887.  City of Manila Excluded from Operation of this Article. — The provisions of this article shall not be in force in the city of Manila.

[1458-1.]

SECTION 888.  Prohibition Against Burial in Unauthorized Places. — Except in cases of emergency, it shall be unlawful for any person to bury or inter, or to cause to be buried or interred, either temporarily or permanently, a dead body of any human being or any human remains in any place other than such as may lawfully be used for such purpose in conformity with the provisions hereof.

[1458-29.]

SECTION 889.  Restriction as to Place of Sepulture. — No burial ground or cemetery shall be authorized or established, and no place shall be used for
purposes of sepulture, which shall not be at least twenty-five meters from any dwelling house; but when compliance with this provision is impracticable the above restriction may be waived in whole or in part by written permit of the Director of Health, provided burial grounds or cemeteries or any part thereof, or for the erection, preservation, or removal of monuments, fences or other structure in or around said burial grounds or cemeteries, according to the terms of the grant, gift, or bequest. In cases where such grants, gifts, or bequests have been made without terms or conditions, they may be applied to such improvement of the municipal burial ground or cemetery as the council may deem advisable.

[1458-8.]

SECTION 896. Power of Municipality to Acquire Land for Cemetery Purposes. — Municipalities shall have authority to acquire land for the purpose of establishing or enlarging burial grounds or cemeteries by purchase, by lease, by the acceptance of gifts and bequests, or, when necessary, by condemnation by judicial proceedings.

[1458-9.]

SECTION 897. Cemetery Permits. — It shall be unlawful to establish, maintain, enlarge, reopen, or remove any burial ground or cemetery, or to disinter a human body or human remains, until a permit therefor, approved by the Director of Health, shall have been obtained.

[1458-12.]

SECTION 898. Mode of Application for Permit. — The application for a permit under the preceding section, whether for a municipal cemetery or otherwise, shall be transmitted by or through the municipal council of the municipality in which such burial ground or cemetery is to be established or is located and the municipal council shall make such endorsements thereon as it may deem proper before transmitting the same to the Director of Health.

Municipal councils shall forward all applications for the establishment, enlargement, reopening, or removal of burial grounds or cemeteries to the Director of Health within ten days after such applications are filed.

[1458-10, 12.]

SECTION 899. Cemetery Exempt from Taxation or Legal Process. — Land used for a burial ground or cemetery, public or private, shall be exempt from taxation, attachment, or levy of execution.
SECTION 900. Authority of Director of Health to Close Cemetery. — The Director of Health shall have authority by order to close any burial ground or cemetery, whether conducted by a municipality, society, corporation, church, or by any person or persons, whenever he shall determine that the same is a menace to the public health.

SECTION 901. Authority of Municipal Council to Close or Remove Cemetery. — With the approval of the Director of Health, any municipal council may by ordinance or resolution, close any cemetery within the limits of the municipality over which it has jurisdiction and with the further approval of the Secretary of the Interior, any such cemetery may be removed by the same authority.

SECTION 902. Requirement of Certificate of Death — By whom to be Issued. — Except in cases of emergency, no dead body shall be buried without a certificate of death. If there has been a physician in attendance upon the deceased, it shall be the duty of the said physician to furnish the required certificate. If there has been no physician in attendance, it shall be the duty of the local health officer or of any physician to furnish such certificate. Should no physician or medical officer be available, it shall be the duty of the president, the secretary, or of a councilor of the municipality to furnish the required certificate.

The death certificate shall be forwarded by the person issuing it to the municipal secretary within forty-eight hours after death.

SECTION 903. Contents of Death Certificate. — Death certificates shall contain the following information, to wit: The name, age, sex, nationality, and occupation of the deceased; whether married or single, widowed or divorced; date of death, place of death, cause of death when known; duration of illness; residence of deceased; whether deceased was a permanent or transient resident of the municipality in which he died; whether the deceased had medical attendance, and if so the length of such attendance, the name and address of the physician attending; whether there are indications of violence or crime; and such other
SECTION 904. Proceedings in Case of Suspected Violence or Crime. — If the person who issues a death certificate has any reason to suspect or if he shall observe any indication of violence or crime, he shall at once notify the justice of the peace, if he be available, or if neither the justice of the peace nor the auxiliary justice be available, he shall notify the municipal president, who shall take proper steps to ascertain the circumstances and cause of death; and the corpse of such deceased person shall not be buried or interred until permission is obtained from the provincial fiscal, if he be available, and if he be not available, from the president of the municipality in which the death occurred.

SECTION 905. Burial and Transfer Permits. — Municipal secretaries in the capacity of secretaries of municipal boards of health, in places where such boards have been organized, or in places where there are no municipal boards of health, in the capacity of clerks to municipal councils, shall, upon the presentation of death certificates, issue permits for the burial or transfer of the dead and shall record on said certificates the place of interment and when practicable the number of the grave, and in cases of disinterment, in addition thereto, shall be noted the name of the cemetery and the number of the grave from which the body or remains have been transferred, and the disposition that is to be made of such body or remains. No permit shall be granted by any municipal secretary, or by any other person, to inter or disinter, bury or remove for burial, any human body or remains until a certificate of death, as hereinbefore required, shall have been filed; when it is impossible to secure a death certificate in the form and manner hereinbefore provided, municipal secretaries may issue the same upon such data as may be obtainable.

In case of the transfer of bodies or remains from one municipality to another municipality, a copy of the death certificate shall accompany the transfer permit.

SECTION 906. Exhibition of Permit to Sexton. — No sexton, superintendent, or other person having charge of a burial ground or cemetery shall assist in, assent to, or allow any interment, disinterment, or cremation to be made until a permit from the municipal secretary, authorizing the same, has been presented.
SECTION 907. *Time Within which Body shall be Buried.* — Except when required for the purpose of legal investigation or when specially authorized by local health authorities, no unembalmed body shall remain unburied longer than forty-eight hours after death; and after the lapse of such period the permit for burial, interment, or cremation of any such body shall be void and a new permit must be obtained.

When it has been certified or is known that any person died of, or with a dangerous communicable disease, the body of such person shall be buried within twelve hours after death, unless otherwise directed by the local board of health, or other health authority.

SECTION 908. *Permit for Conveyance of Body to Sea for Burial.* — Where death is not due to a dangerous communicable disease a special permit may, upon written request, be issued, by the officer authorized to issue burial permits, for the conveyance of a dead body to sea for burial. In such cases the body must be transported in the manner prescribed by the municipal board of health, if such there be, and the marine laws governing burials at sea must be complied with.

SECTION 909. *Disposition of Body and Belongings of Person Dying of Dangerous Communicable Disease.* — The body of any person dead of a dangerous communicable disease shall not be carried from place to place, except for the purpose of burial or cremation. It shall be the duty of the local health authorities to cause such body to be thoroughly disinfected before being prepared for burial and the house, furniture, wearing apparel, and everything capable of conveying or spreading infection shall also be disinfected or destroyed by fire. The local health authority, if there be any, subject to the approval of the Director of Health, shall, consistently with the provisions hereof, prescribe the conditions under which the bodies of persons dying of a dangerous communicable disease shall be buried or cremated.

SECTION 910. *Permit to Disinter After Three Years — Treatment of Remains.* — Permission to disinter the bodies or remains of persons who have died of other than dangerous communicable diseases, may be granted after such bodies have been buried for a period of three years; and in special cases the Director of
Health may grant permission to disinter after a shorter period when in his opinion the public health will not be endangered thereby.

The body or remains of any such deceased person, upon exhumation, shall be immediately disinfected and inclosed in a coffin, case, or box, securely fastened, and this coffin, case, or box shall be placed in an outside box which shall also be securely fastened.

[1458-23.]

SECTION 911. Special Permit to Disinter Embalmed Body or to Remove from Receiving Vault for Transfer. — Special permits may be issued at any time for the disinterment or exhumation of remains of persons, dying of other than dangerous communicable diseases, that have been properly embalmed by an undertaker or embalmer, or for the transfer or removal of bodies that have been placed in a receiving vault awaiting transportation from the Philippine Islands. Boxes containing the bodies or remains shall be plainly marked so as to show the name of the deceased, place of death, cause of death, and the point to which such bodies or remains are to be shipped.

[1458-23.]

SECTION 912. Exhumation in Case of Death from Dangerous Communicable Disease. — Bodies or remains of persons who have died of any dangerous communicable disease may be exhumed only after the lapse of five years from burial, though in special cases the Director of Health may grant a permit to disinter after a shorter period when in his opinion the public health will not be endangered thereby.

In every such case the body or remains, after being disinfected, must be placed in a suitable and hermetically sealed container.

[1458-24.]

SECTION 913. Shipment of Remains by Sea. — No body or remains shall be shipped to the United States except under such conditions and regulations as may be prescribed by the United States Public Health Service. The outside box containing the body or remains of a deceased person intended for shipment by sea shall be plainly marked so as to show the name, age, nationality of the deceased person, the cause of death, and the destination of the remains.

[1458-25.]

SECTION 914. Placing of Body in Overground Tomb. — The placing of
the body of any deceased person in an unsealed overground tomb is prohibited, unless the coffin or casket containing the remains shall be permanently sealed.

This provision shall not apply to tombs and vaults which are strictly receiving vaults for bodies or remains awaiting final disposition, nor to embalmed bodies awaiting final disposition.

[1458-26.]

SECTION 915. **Depth of Grave.** — A grave shall be dug, when practicable, to a depth of at least one and one-half meters, and after the implacement of the body it shall be well and firmly filled.

[1458-13.]

SECTION 916. **Record of Deaths to be Kept by Local Board of Health.** — It shall be the duty of each local board of health to keep a complete record of deaths occurring within its jurisdiction; and such board may require, from the person or persons charged with the burial of the dead, such reports as may be necessary for this purpose.

[1458-27.]

SECTION 917. **Regulations for Government of Places for the Keeping or Repose of Dead.** — All morgues, undertaking establishments, receiving vaults, and places for embalming the dead, and all burial grounds or cemeteries, crematories, or other places for the disposition of the dead, shall be subject at all hours to such inspection as the local health authorities or the Director of Health may deem advisable; and such institutions or establishments, whether public or private, shall be governed by sanitary regulations promulgated by the Director of Health.

[1458-28.]

SECTION 918. **Persons Charged with Duty of Burial.** — The immediate duty of burying the body of a deceased person, regardless of the ultimate liability for the expense thereof, shall devolve upon the persons hereinbelow specified:

(a) If the deceased was a married man or woman, the duty of burial shall devolve upon the surviving spouse if he or she possesses sufficient means to pay the necessary expenses.

(b) If the deceased was an unmarried man or woman, or a child, and left any kin, the duty of burial shall devolve upon the nearest of kin of the deceased, if they be adults and within the Philippine Islands and
in possession of sufficient means to defray the necessary expenses.

(c) If the deceased left no spouse or kindred possessed of sufficient means to defray the necessary expenses, as provided in the two foregoing subsections, the duty of burial shall devolve upon the municipal authorities.

Any person upon whom the duty of burying a dead body is imposed by law shall perform such duty within forty-eight hours after death, having ability to do so.

[1458-31, 32.]

SECTION 919. Right of Custody to Body. — Any person charged by law with the duty of burying the body of a deceased person is entitled to the custody of such body for the purpose of burying it, except when an inquest is required by law for the purpose of determining the cause of death; and, in case of death due to or accompanied by a dangerous communicable disease, such body shall until buried remain in the custody of the local board of health or local health officer, or if there be no such, then in the custody of the municipal council.

[1458-33.]

SECTION 920. Restriction as to Funeral Ceremonies in Certain Cases. — In case of death due to dangerous communicable disease or due to any epidemic recognized by the Director of Health, the body of the deceased shall not be taken to any place of public assembly, nor shall any person be permitted to attend the funeral of such deceased person, except the adult members of the immediate family of the deceased, his nearest friends, not exceeding four, and other persons whose attendance is absolutely necessary. After the deceased shall have been buried for a period of one hour a public funeral may be held at the grave or in a place of public assembly or elsewhere.

In case of death due to other causes the right to hold public funerals in an orderly manner and to take the remains of the deceased into churches or other places for this purpose shall not be interfered with.

[1458-34.]

SECTION 921. United States Burial Corps Not Restricted by Provisions of this Chapter. — The provisions of this chapter shall not be construed to obstruct the United States burial corps when acting under the authority of the laws and military regulations of the United States, in so far as such provisions pertain to the
disinterring of bodies or remains or their shipment after disinterment.

SECTION 922. Use of Dead Body for Scientific Purposes. — The body of any deceased person which is to be buried at public expense and which is unclaimed by relatives or friends for a period of forty-eight hours after death shall be subject to the disposition of the Philippine Health Service, and, by order of the Director of Health, may be devoted to the purposes of medical science and to the advancement and promotion of medical knowledge and information, subject to such regulations as said Director of Health, with the approval of the Secretary of the Interior, may prescribe. The regulations of the Director of Health shall provide for the decent burial of the remains of such bodies and for defraying the necessary expenses incident thereto. Except as herein provided, it shall be unlawful for any person to make use of any dead body for any scientific investigation other than that of performing an autopsy.

CHAPTER 26

Philippine General Hospital

ARTICLE I

Organization and Functions of Philippine General Hospital

SECTION 925. Chief Officials of Philippine General Hospital. — The Philippine General Hospital shall have two chiefs, to be known as the Director of the Philippine General Hospital and the Assistant Director of the Philippine General Hospital. They shall be physicians of good repute and graduates from a medical college of recognized standing.

For administrative purposes the Director of the Philippine General Hospital shall have all the powers conferred generally on Bureau chiefs; but the council of hygiene shall exercise with respect to the Philippine General Hospital the same powers as are conferred on it with respect to the Philippine Health Service, the expenses of its service in this connection to be paid by the Philippine Health Service.

SECTION 926. Functions of Philippine General Hospital. — It shall be incumbent upon the Philippine General Hospital to provide for the training of
medical students of the University of the Philippines and for the accommodation and medical treatment of emergency patients in the city of Manila, to render free medical service to such persons entitled thereto as shall apply for the same, and so far as the facilities and means of the Hospital shall extend, to supply medical service and medical attendance gratuitously to poor persons in said city. When not incompatible with the interests of the Hospital suitable accommodations and attendance shall be supplied to pay patients upon terms to be fixed by regulation.

[2563.]

SECTION 927. Regulations of Philippine General Hospital. — The Director of the Philippine General Hospital shall have authority, with the approval of the Secretary of the Interior, to adopt and promulgate such regulations, not inconsistent with law, as may be necessary to secure the efficient administration of the Hospital and the proper enforcement of all laws relating thereto but such regulations shall in no way limit the free admission to the clinics, operating rooms and wards of the Hospital of the students and members of the faculty of the College of Medicine and Surgery of the University of the Philippines.

[2563.]

SECTION 928. Subsistence and Quarters for Employees. — With the approval of the Secretary of the Interior, the Director of the Philippine General Hospital may allow subsistence, quarters, and laundry service in kind to physicians, nurses, or other employees serving in the Hospital when such action seems advisable for the best interests of the public service; and upon the recommendation of the Director, the Secretary of the Interior may commute subsistence and quarters to persons entitled thereto at rates according to the following schedule: Employees receiving a salary of less than six hundred pesos per annum, thirty pesos per month; those receiving a salary of six hundred pesos or more per annum, but less than one thousand eight hundred pesos, forty-five pesos per month, those receiving one thousand eight hundred pesos or more but less than two thousand four hundred pesos, sixty pesos per month; those receiving two thousand four hundred pesos or more but less than three thousand two hundred pesos, seventy-five pesos per month; those receiving three thousand two hundred pesos or more, one hundred pesos per month.

[2431-1 (Phil. Gen. Hosp.)]

SECTION 929. Uniforms and Commissary Supplies. — Uniforms or the materials necessary therefor may be supplied free by the Director to employees of the hospital, the cost thereof being chargeable to the funds available for supplies and materials.
The Director of the Philippine General Hospital shall also have authority to sell commissary supplies at not less than cost to employees and patients in the Hospital. The proceeds of such sales shall be reimbursable to the item of supplies, becoming again available for the purposes thereof.

[2431-1 (Phil. Gen. Hosp.).]

ARTICLE II

School of Nursing

SECTION 930. Philippine General Hospital School of Nursing. — There shall be maintained in the Philippine General Hospital a school for the training of nurses, which shall be known as the Philippine General Hospital School of Nursing. Said school shall be under the administrative supervision of the Director of the Philippine General Hospital, subject to visitation of the Board of Regents of the University of the Philippines.

[2467-1.]

SECTION 931. Faculty and Instruction. — The activities of the school of nursing, except as regards instruction in midwifery, shall be in the immediate charge of a superintendent, who shall be a registered nurse of experience, appointed by the Director, with the approval of the Secretary of the Interior.

Except as provided in the next succeeding paragraph hereof, the faculty of instruction shall consist of the superintendent and such other instructors, appointed by the Director upon the recommendation of the superintendent, as the proper conduct of the school shall require.

The giving of instruction in midwifery shall be in charge of the obstetrical department of the College of Medicine and Surgery of the University of the Philippines.

[2467-2.]

SECTION 932. Conferring of Degrees by Board of Regents of University of Philippines. — The Board of Regents of the University of the Philippines shall have authority to confer the degree of graduate nurse, or of graduate nurse and midwife, or of graduate midwife, or such other degree as they may establish upon students of the school of nursing recommended for graduation by the Director of the Philippine General Hospital, provided their qualifications for entrance and graduation have been approved by the University council and the courses of
Instruction accomplished by them have been approved by the Board of Regents.

[2467-4.]

SECTION 933. Appointment of Government Students. — To the end that the advantages of the school of nursing may extend to all parts of the Philippine Archipelago, such number of students as shall be practicable under current appropriations shall be matriculated and maintained therein as Government students, or pensioners, as hereinbelow provided.

These students shall be selected, in a manner to be prescribed by the Secretary of the Interior, with the concurrence of the Board of Regents of the University of the Philippines, and so far as practicable, and consistently with educational qualifications, the appointments shall be distributed equitably among all the provinces; but the number of students admitted from the specially organized provinces during any semester shall not exceed fifteen per centum of the total number.

[2467-5.]

SECTION 934. Subsistence, Quarters, and Compensation. — Government students admitted to the school of nursing shall receive subsistence and quarters, in addition to such other allowances and compensation as may be provided by law.

[2467-3.]

With the approval of the Director of the Philippine General Hospital, the superintendent of the school may withhold a portion of the compensation of any student, not to exceed one-sixth thereof, and deposit the same in the postal savings bank to the credit of the student, from which amount deductions may be made for the purpose of purchasing such books and student's equipment as may be necessary; and any unexpended balance shall be paid to the student upon resignation or honorable separation from the school.

[2467-5.]

SECTION 935. Contract of Government Student. — Prior to matriculation in the school of nursing, every Government student shall be required to sign a contract agreeing to serve the Government for a period of at least one year after graduation, at an equitable compensation which shall be fixed by the Secretary of the Interior, with the concurrence of the Board of Regents of the University of the Philippines.
CHAPTER 27

Bureau of Quarantine Service

SECTION 936. Administration of Bureau of Quarantine Service. — The Bureau of Quarantine Service shall be administered under the direction of the United States Public Health Service.

SECTION 937. Chief Quarantine Officer of Philippine Islands. — The medical officer detailed as quarantine officer at the port of Manila shall be the chief quarantine officer for the Philippine Islands. He shall have power to make appointments and removals from the Bureau of Quarantine Service, subject to the approval of the Secretary of the Treasury of the United States, and to authorize the necessary expenditures for said Bureau, under such regulations as the said Secretary of the Treasury may prescribe.

SECTION 938. Jurisdiction of Bureau of Quarantine Service Over Incoming and Outgoing Vessels. — The examination in ports of the Philippine Islands of incoming and outgoing vessels and the necessary surveillance over their sanitary condition, as well as of cargo, passengers, crew, and of all personal effects, and the issuing of quarantine certificates and bills of health, shall be vested in and be conducted by the Bureau of Quarantine Service.

Quarantine officers shall have authority over incoming vessels, their wharfage and anchorage, so far as is necessary for the proper enforcement of these regulations, including vessels of the Army transport service and noncombatant vessels of the Navy.

SECTION 939. Bills of Health for Outgoing Vessels. — The master of any vessel leaving any port in the Philippine Islands for a port in the United States or in any of its territory shall obtain a bill of health from the proper quarantine officer in the Philippine Islands.

A bill of health shall not be given to an outgoing vessel unless all quarantine regulations have been complied with. At ports where no quarantine officer is detailed bills of health shall be signed by the collector of customs.
SECTION 940. United States Quarantine Regulations Effective in Bureau of Quarantine Service. — The regulations for the Government of the United States Public Health Service shall, so far as practicable, have force and effect in the management of the Bureau of Quarantine Service in the Philippine Islands.

SECTION 941. Quarantine Laws Enacted by Congress Given Full Effect in Philippine Islands. — The provisions of the Act of Congress approved February fifteenth, eighteen hundred and ninety-three, entitled "An Act granting additional quarantine powers and imposing additional duties upon the Marine-Hospital Service", and all subsequent Acts of Congress on the same subject and amendatory thereof, and all rules and regulations heretofore or hereafter prescribed by the Secretary of the Treasury of the United States under such Acts, shall be given full force and effect in the Philippine Islands, so far as applicable.

SECTION 942. Construction and Repair Work. — The Bureau of Quarantine Service shall have authority to conduct the construction and repair work at the quarantine stations without the intervention of the Bureau of Public Works.

CHAPTER 28
Bureau of Science

SECTION 945. Chief Officials of Bureau of Science. — The Bureau of Science shall have one chief and one assistant chief, designated, respectively, as the Director of the Bureau of Science and the Assistant Director of the Bureau of Science.

SECTION 946. Function of Bureau of Science. — It shall be the function of the Bureau of Science to make investigations, conduct researches, and do work of a scientific nature and to coordinate and make available the results thereof as permanent contributions to knowledge.

Among the particular duties to be accomplished and ends to be subserved by the Bureau of Science are these:
(a) The conduct of researches in anthropology and ethnology among the inhabitants of the Philippine Islands.

[253-1; 841-1; 1407-23 (b).]

(b) The maintenance of a Government herbarium and of collections of insects and other natural-history specimens.

(c) The conduct of researches in botany, entomology, ornithology, and zoology, and the accomplishment of biological work in general.

[156-2.]

(d) The establishment, equipment, and maintenance of laboratories, museums, and aquariums created or supported from Insular funds or other funds under the control of the Bureau of Science.

(e) The keeping, at Manila, of the fundamental standards of weights and measures for the Philippine Islands and instruments of precision; the comparison of the secondary standards therewith; and the certification of the secondary standards according to law.

[1519-10.]

(f) The conduct of investigations into the causes, pathology, and methods of diagnosing and combating the diseases of man and of domesticated animals, and of animals utilized for food, and of plants useful to man.

[156-2.]

(g) The making of special investigations and the accomplishment of special work which may be needed by other Bureau or Office of the Insular Government and which may require laboratory facilities or scientific knowledge of a specialized character.

[156-2.]

(h) The conduct and encouragement of investigations into the mineral resources and geology of the Philippine Islands; the collection of statistics concerning the occurrence of the economically important minerals and the methods pursued in making their valuable constituents available for commercial use.
The conduct of investigations into the quality, composition, or properties of articles of food and drink; of gums, resins, drugs, herbs, oils, and other plant products; of soils and fertilizers; of cement and other construction and commercial materials; and of the minerals and minero-medicinal waters of the Philippine Islands.

The gathering and dissemination of useful information concerning the mineral wealth and other natural resources of the Philippine Islands; the inculcation of knowledge concerning the best methods of utilizing such resources; and the encouragement of Philippine industries generally.

The care of the scientific division of the Philippine Library, which shall be housed in the Bureau of Science.

SECTION 947. Ethnology of Non-Christian Peoples. — The ethnological investigations conducted by the Bureau of Science with reference to the non-Christian peoples shall take account of the name of each tribe, the limits of the territory which it occupies, the approximate number of individuals which compose it, their social organizations and their languages, beliefs, manners, and customs, with special view to determining the most practicable means for bringing about their advancement in civilization and material prosperity.

SECTION 948. Ethnological Work to be Done Upon Request of Other Bureau. — The head of any Department of the Insular Government may, through the Secretary of the Interior, call upon the Director of the Bureau of Science to make investigation, through the ethnological staff, concerning any matters referring to the inhabitants of the Philippines upon which information may be needed.

SECTION 949. Special Laboratories — Accomplishment of Work for Other Bureaus. — The Bureau of Science shall maintain laboratories respectively devoted to biology, chemistry, and the manufacture of serums, in which shall be conducted all Government work appropriate to their several functions, whether
required by the Bureau of Science itself or other Department or Bureau of the
Insular Government. Work done in these laboratories shall be accomplished by the
members of the staff of the Bureau of Science or, in the discretion of the Director
of the Bureau of Science and subject to his supervision by properly qualified
employees of the Department or Bureau for which the work may be done.

[156-2, 3; 607-1 (b, e).]

SECTION 950. *Investigations into Quality of Philippine Sugars and*
*Means of Improving Same.* — The Director of the Bureau of Science shall conduct,
or cause to be conducted, investigations into the quality of Philippine sugars and
the means of improving the same. The results of such investigations shall from
time to time be published for the benefit of sugar producers.

[1896-7.]

SECTION 951. *Classification of Sugar in Cases of Dispute Between*
*Contracting Parties.* — In cases of dispute between contracting parties with
respect to the classification of any sugar, any one of them may send to a sugar
laboratory of the Bureau of Science a sample of the said sugar for its classification.
The result of the classification made by the sugar chemist shall be set forth in a
certified report which shall be transmitted in each case to the person sending the
sample. A suitable portion of each sample of sugar the classification of which shall
have been thus fixed, shall be deposited in a glass container which shall be closed
with sealing wax, on which shall be stamped the seal of the Bureau of Science, and
shall be properly marked so that it can be identified, and shall be transmitted to the
person sending the sample.

[1896-3.]

A classification of a sample of sugar thus made and certified shall be
accepted by the court as determining the classification of the sugar in question,
unless the adverse party shall prove it to be incorrect.

[1896-4.]

SECTION 952. *Establishment of Standard Samples by Sugar Chemist of*
*Iloilo Laboratory.* — It shall be the duty of the sugar chemist of the sugar
laboratory at Iloilo, under regulations to be prescribed by the Director of the
Bureau of Science, to fix and establish on or before the fifteenth day of November
of each year, standard samples of sugars number one, number two, number three,
superior damp, and current of Iloilo, which shall govern during the twelve months
immediately following said fifteenth of November.
SECTION 953. Sale of Supplies and Performance of Work. — The Bureau of Science may sell to the public or to public functionaries for official use natural-history specimens, photographs, vaccine virus, serums, prophylactics, by-products, and such apparatus or supplies as are not procurable in the markets of Manila, and may perform analyses, make examinations, or do any other work within the scope of its functions for provincial and municipal governments or for the public.

Animals used in connection with the operation of the serum laboratory may be sold when no longer adapted to such use.

SECTION 954. Price of Serum Products. — The charge for virus, serums, and prophylactics, when furnished for official use, shall be fixed at the actual cost of producing or securing and furnishing the same; but these supplies, if manufactured by the serum laboratory, shall be furnished free of charge to the Philippine Health Service in such quantity as the Director of Health shall deem necessary for the work of said Philippine Health Service, when the Director of the Bureau of Science can furnish the same, without unduly depleting the stock necessary to the continuation of the work of the laboratory.

SECTION 955. Charges for Work Done by Sugar Laboratory. — The charges to private persons for the determination of the degrees of polarization of sugar, and for the determination of its color, its hygrometric state, its granulation, and its crystallization shall not exceed the actual cost to the Government of performing the work.

SECTION 956. Museum of Bureau of Science — Aquarium at Manila. — The Bureau of Science shall be charged with the collection of specimens and exhibits of a scientific, educational, or commercial character; and by it shall be maintained in Manila a museum for their proper display. In making this collection special attention shall be devoted to the acquisition of material pertaining to the natural history, geology, and ethnology of the Philippine Islands and to their mineral and economic resources.
The Bureau of Science shall also maintain the Aquarium at Manila.

[284-1; 1541-1.]

SECTION 957. Importation of Silkworms, Eggs, Cocoons, or Moths. — Silkworms, their eggs or cocoons, or the moths which produce silkworm eggs, shall not be imported into the Philippine Islands except by the Bureau of Science.

SECTION 958. Philippine Journal of Science. — As a vehicle for the publication of original contributions to scientific knowledge, the Director of the Bureau of Science shall publish and circulate, by subscription or otherwise, a periodical to be known as the Philippine Journal of Science.

CHAPTER 29

Weather Bureau

SECTION 960. Chief Officials of the Weather Bureau. — The Weather Bureau shall have one chief, three assistant chiefs, and one corresponding secretary, all appointed by the Governor-General and to be known respectively as the Director of the Weather Bureau, the Assistant Director of the Weather Bureau, the Chief of the Meteorological Division of the Weather Bureau, the Chief of the Astronomical Division of the Weather Bureau, and the Secretary of the Weather Bureau.

[1407-11; 1416-1; 2319-1 (Weather Bur.).]

SECTION 961. Designation of Assistant to Serve as Acting Chief. — The Director of the Weather Bureau may, with the approval of the Secretary of the Interior, designate the Assistant Director, one of the chiefs of division or the secretary, who in the absence or disability of the Director, shall serve as Acting Director.

[1407-11 (a).]

SECTION 962. Duties of the Director of Weather Bureau. — The Director shall maintain an efficient system of weather forecasts and storm warnings to be sent at his discretion to the commandants of the naval stations at Cavite and Olongapo, to the customhouse of Manila, to the public press, to all branch stations in telegraphic communication with the central office and to other persons who may ask for the warnings or be in particular need of them according to the judgment of the Director. When dangerous storms threaten any portion of the Archipelago, telegraphic warnings shall be sent to the threatened districts, through the governors of the respective provinces, if there is no branch station of
the Weather Bureau in the capitals thereof.

The Director shall be in charge of the display of typhoon signals in Manila and in the other main harbors or cities of the Archipelago, these signals to be hoisted according to orders received from the Central Observatory.

Typhoon warnings shall be sent at the discretion of the Director to the Directors of the Central Meteorological Observatory of Japan, Formosa, and Indo-China, to the Directors of Hongkong and Zikawei (Shanghai) observatories, to the American consul at Hongkong, to the commandant of the harbor at Macao, and to such other persons as may be officially designated by other governments to receive them.

Daily weather maps of the Far East shall be prepared at the central office and distributed shortly after noon to some of the more prominent places of Manila for the benefit of the public.

[1833-1.]

SECTION 963.  Duties of Secretary of Weather Bureau. — The secretary of the Weather Bureau shall assist the Director in his official correspondence; shall have charge of the library; shall superintend the mailing department, and perform such other duties, scientific or administrative, as the Director may assign to him.

[Comp., 1176 (a).]

SECTION 964. Office Hours of Certain Employees. — The official general forecaster of the Weather Bureau, or person acting for him in case of absence or disability, shall not be required to keep ordinary office hours but shall be guided in respect to his periods of daily duty by the directions of the Bureau chief.

When necessary duty beyond office hours or upon a holiday is required of any employee engaged in the weather or time service at the central station, an equal amount of time may be allowed him on a regular work day, if compatible with the requirements of the service.

SECTION 965. Publications of Weather Bureau. — The Director shall cause to be prepared and published for distribution a monthly bulletin and annual report.

The monthly bulletin shall contain some of the chief meteorological phenomena of the month, a comparison, if practicable, between the phenomena observed and normal conditions for the month in question, the discussion of
typhoons, if there were any, with their approximate tracks, a note of all the
earthquakes felt in the Philippines during the month with a discussion of the most
important ones, and a complete list of the records of the microseismographic
instruments.

The annual report shall contain the observations made at the central and
branch stations, or such portions thereof as may be valuable, together with such
other meteorological data and scientific discussion as the Director may deem
advisable.

With the approval of the Department head, the Director of the Weather
Bureau shall from time to time cause to be prepared such reports, charts, and maps
as the service shall require. When deemed desirable such material may be printed
and published, subject to the same approval.

[1833-1.]

SECTION 966. **Daily Publication of Standard Time-Rating of
Chronometers.** — The Director shall cause standard time to be furnished daily to
the city of Manila and to all branch stations in telegraphic communication with the
central station. He shall further provide for the free rating of all chronometers
brought to the Manila Observatory for this purpose.

[131-14.]

SECTION 967. **Stations of Weather Bureau.** — The Manila Observatory
shall be the central station of the Bureau. There shall also be maintained
throughout the Philippine Islands at points to be determined by the Director of the
Weather Bureau, with the approval of the Department head, such number of
subordinate meteorological stations as may from time to time be provided for
under the current appropriations. These stations shall be of four classes, namely:
first-class stations, second-class stations, third-class stations, and rain stations.

[Comp., 1178.]

SECTION 968. **Meteorological Records to be Kept at Different Stations
— Weather Reports.** — At all subordinate stations such meteorological
observations shall be taken and records kept as shall be prescribed in the
regulations of the Weather Bureau; and reports of the same shall be forwarded to
the central station at such intervals and in such manner as the Director of said
Bureau shall require.

[1833-1.]
SECTION 969.  *Spread of Typhoon Warnings.* — All Weather Bureau observers shall communicate typhoon warnings received from the central office to the governor of the province or municipal president and shall otherwise give such publicity to them as may be possible, for the benefit of agriculture, commerce, and navigation.

[1833-1.]

SECTION 970.  *Provincial Quarters for Weather Bureau Service.* — In each province where a first, second, or third class station is maintained at the provincial capital, the provincial board shall, at the expense of the province, provide room adequate for the installation of the meteorological instruments and office equipment of the station and shall supply sleeping accommodations for the observers. The office, or station, shall be in the provincial building, if practicable.

[368-1.]

SECTION 971.  *Municipal Quarters for Weather Bureau Service.* — Likewise, in each municipality, not a provincial capital, where a first, second, or third class station is maintained, the municipal council shall, at the expense of the municipality, provide similar suitable accommodations for the service.

[368-1, 2.]

SECTION 972.  *Determination of Adequacy of Accommodations Furnished.* — The question of the adequacy of the accommodations furnished by provincial or municipal governments shall be determined by the Director of the Weather Bureau, subject to an appeal to the Governor-General, whose decision shall be final.

[368-3.]

SECTION 973.  *Employment of Persons in Government Service as Weather Bureau Observers.* — At subordinate stations where other suitable persons are not procurable the Director of the Weather Bureau may appoint any suitable Government employee to act as observer for and during such time as the head of the Department to which the employee in question pertains shall approve.

Persons so appointed may receive salaries as Weather Bureau observers in addition to their other compensation as Government employees.

[661-1; Comp., 1182.]
SECTION 974. Right of Employees to Engage in Additional Employment. — Upon authorization by the Director of the Weather Bureau any third-class observer, rain observer, or assistant to a first-class observer, may engage in private business or accept employment from another branch of the Insular or Federal Government and receive compensation therefor; but additional Government employment shall be entered upon only after arrangement therefor shall have been mutually agreed upon between the Director of the Weather Bureau and the head of the other Bureau or Office concerned.

[807-1.]

CHAPTER 30

Bureau of Lands

ARTICLE I

Organization of Bureau

SECTION 976. Chief Officials of Bureau of Lands. — The Bureau of Lands shall have one chief and one assistant chief, to be known respectively as the Director of Lands and the Assistant Director of Lands.

[1407-6.]

SECTION 977. Functions of Bureau of Lands. — The Bureau of Lands shall be charged with the administration of all laws relative to public agricultural and mineral lands, the friar lands, and other public property placed under its control by legislative enactment or competent administrative authority.

The said Bureau shall conduct surveys of the public domain and other public property, cadastral surveys, and official surveys of private property, and shall exercise such other powers as are hereinafter conferred.

All existing records of Spanish grants and concessions of agricultural or mineral lands shall be preserved in the Bureau of Lands.

[218-1, 3; 915-2; 1705-1; 1875-2, 4; 1937-1; 2259-1-5.]

SECTION 978. Authority of Officers to Administer Oaths and Take Testimony. — The Director of Lands, the Assistant Director of Lands, and the chiefs of division in the Bureau of Lands are authorized to administer oaths and take acknowledgments in matters of official business, and to take testimony in official investigations conducted under the authority of the laws and regulations
relating to the Bureau of Lands.

A local land officer, mining recorder, and any person designated by the Director of Lands as friar-land agent, chief of a survey party, or inspector of the Bureau of Lands may administer oaths and take acknowledgments as aforesaid and, when thereunto deputed by the Director of Lands, may exercise the same authority to take testimony as other officers hereinabove named.

[1118-1.]

ARTICLE II

Land Districts

SECTION 979. Land Districts. — With the approval of the Secretary of the Interior, the Director of Lands may establish land districts, which shall be, so far as practicable, coextensive with the territory of the respective provinces; but when the local conditions so require, two or more provinces or parts of provinces may be included in the same land district.

[1404-1.]

SECTION 980. Local Land Officer. — In each land district there shall be a local land officer who, under the supervision of the Director of Lands, shall perform such duties relative to public agricultural lands as may be prescribed by law or regulation.

When no other official is designated as local land officer, the provincial treasurer shall perform the duties of such office for the land district which comprises his province; and when two or more provinces or parts of provinces are included in the same land district, the Director of Lands shall designate the provincial treasurer who shall perform such duties.

[1404-1.]

SECTION 981. Mining Recorder. — In land districts where there are sufficient mining interests to warrant the appointment, there shall be a mining recorder, who shall keep such records and perform such duties relative to public mineral lands as may be prescribed by law or regulation.

Where no other officer is designated, the duties of mining recorder shall be performed by the secretary of the provincial board; and until otherwise provided, the duties of mining recorder for the subprovince of Masbate shall be discharged by the local deputy of the treasurer of the province of Sorsogon.
SECTION 982. Designation of Persons to Perform Duties of Local Land Officer or Mining Recorder. — Until other provision shall be made for filling such offices, the Governor-General may by executive order impose the performance of the duties of local land officer or mining recorder upon any official or employee in the public service.

ARTICLE III

Cadastral Surveys

SECTION 983. Order for Making of Cadastral Survey. — When, in the opinion of the Governor-General, the public interests require that the title to any lands be settled and adjudicated, he may to this end order the Director of Lands to make a survey and plan thereof.

SECTION 984. Publication of Notice of Survey. — The Director of Lands shall, thereupon, give notice to persons claiming an interest in the lands, and to the general public, of the day on which such survey will begin, giving as full and accurate a description as possible of the lands to be surveyed. Such notice shall be published in two successive issues of the Official Gazette, and a copy of the notice in the English and Spanish languages shall be posted in a conspicuous place on the lands to be surveyed, and also in a conspicuous place on the chief municipal building of the municipality, township or settlement in which the lands, or any portion thereof, are situated. A copy of the notice shall also be sent to the president of such municipality, township, or settlement, and to the provincial board.

SECTION 985. Notice of Commencement of Survey. — The surveyor or other employee of the Bureau of Lands in charge of the survey shall give reasonable notice of the day on which the survey of any portion of such lands is to begin, and shall post such notice in the usual place on the chief municipal building of such municipality, township or settlement in which the lands are situated, and shall mark the boundaries of the lands by monuments set up at proper places thereon.

SECTION 986. Right of Surveyor to Enter Upon Lands. — It shall be lawful for surveyors and other employees of the Bureau of Lands to enter upon the
lands whenever necessary for the making of such survey or for the placing of monuments.

[2259-4.]

SECTION 987. Duty of Claimants to Communicate Information Regarding Boundaries. — It shall be the duty of every person claiming an interest in the lands to be surveyed, or in any parcel thereof, to communicate to the surveyor in charge upon his request therefor all information possessed by such person concerning the boundary lines of any lands to which he claims title or in which he claims any interest.

[2259-4.]

SECTION 988. Institution of Registration Proceedings. — When the lands have been surveyed and platted, the Director of Lands, represented by the Attorney-General, shall institute registration proceedings, by petition against the holders, claimants, possessors or occupants of such lands or any part thereof, stating in substance that the public interests require that the titles to such lands be settled and adjudicated, and praying that such titles be so settled and adjudicated.

The petition shall contain a description of the lands and shall be accompanied by a plan thereof, and may contain such other data as may serve to furnish full notice to the occupants of the lands and to all persons who may claim any right or interest therein.

[2259-5.]

SECTION 989. Boundaries and Divisions of Lots. — If the lands contain two or more parcels held or occupied by different persons the plan shall indicate the boundaries or limits of the various parcels as correctly as may be. The parcels shall be known as "lots" and shall on the plans filed in the case be given separate numbers by the Director of Lands, which numbers shall be known as "cadastral numbers". The lots situated within each municipality, township or settlement, shall, as far as practicable be numbered consecutively, beginning with the number "one" and only one series of numbers shall be used for that purpose in each municipality, township or settlement.

In cities or townsites a designation of the land holdings by block and lot numbers may be employed instead of the designation by cadastral numbers and shall have the same effect for all purposes as the latter.
SECTION 990. Monthly Statements of Director of Lands — Payment of Expenses Incident to Cadastral Surveys. — The Director of Lands shall at the end of each month certify to the Insular Auditor and the Insular Treasurer a statement showing the amounts expended on each cadastral survey project, and the Insular Treasurer is authorized and empowered to pay to the Bureau of Lands an amount equal to the amounts so certified as having been expended, and the necessary amounts to make such payments are hereby appropriated out of any funds in the Insular Treasury not otherwise appropriated, and such amounts shall be credited to the appropriation for the Bureau of Lands.

[2259-18; 2558-1 (18), last proviso of first par.]

ARTICLE IV

Private Land Surveys and Surveyors

SECTION 991. Private Land Surveys. — The Bureau of Lands may, upon application therefor, make private land surveys, for which a reasonable charge shall be made.

Private land surveys may also be made by private land surveyors, duly qualified as hereinafter provided; but no plan of such survey shall be admitted in original land registration proceedings until approved by the Director of Lands.

[1875-6; 1937-1; 2259-1.]

SECTION 992. Procedure Incident to Making of Survey Notice to Adjoining Owners. — The surveyors employed to make surveys for registration purposes, or to prepare maps and plats of property in connection therewith, shall give due notice in advance to the adjoining owners, whose addresses are known, of the date and hour when they should present themselves on the property for the purpose of making such objections to the boundaries of the properties to be surveyed as they consider necessary for the protection of their rights.

Surveyors shall report all objections made by adjoining property owners, and occupants or claimants of any portion of the lands at the time of the survey and demarcation, giving a proper description of the boundaries claimed by such owners, occupants, or claimants.

[1875-4.]

SECTION 993. Demarcation of Boundaries. — Surveyors shall define
the boundaries of the lands, surveyed for registration purposes, by means of monuments placed thereon and shall indicate on the maps or plats the respective boundaries as designated, both by the applicant for the survey and adverse claimants of adjoining properties; but the work of survey and demarcation of the boundaries of the lands as occupied by the said applicant need not be suspended because of the presentation of any complaint or objection.

[1875-4.]

SECTION 994. Expenses of Rectification of Errors. — If, in any registration proceeding involving such survey, the court shall find the boundary line designated by an adverse claimant to be incorrect and that designated by the applicant to be correct, the expense of making any extra survey over that required by the applicant shall be assessed by the court as costs against the adverse claimant.

[1875-4.]

SECTION 995. Regulations Relative to Private Surveyors. — Private surveyors employed in making a survey as hereinabove contemplated shall be subject to the regulations of the Bureau of Lands in respect to such surveys and shall execute the same in accordance with current instructions relative thereto as issued by the Director of Lands. Promptly upon completing their work, it shall be their duty to send their original field notes, computations, reports, surveys, maps, and plats of the property in question to the Bureau of Lands, for verification and approval.

[2259-28.]

SECTION 996. Qualifications of Private Surveyors. — Except as hereinbelow provided, no private surveyor shall be qualified to make a survey to be used in registration proceedings unless he shall have passed either the appropriate civil service examination provided for surveyors or a special examination prepared by the Bureau of Lands for the purpose of determining his competency for such work. When so requested by the Director of Lands such special examination may be given under the supervision of the Bureau of Civil Service upon the dates and at the places of scheduled civil-service examinations, the papers being returned to the Director of Lands for rating by him.

Surveyors who have held the office of assistant in one of the technical corps of engineers of public works, forests, mines, and agronomists during the Spanish Government and surveyors holding an academic diploma issued by a duly authorized and recognized university, college or school, who furnish satisfactory
proof to the Director of Lands that they have practiced surveying in the Philippine Islands prior to June first, nineteen hundred and nine, shall be exempt from the examination hereinabove required, excepting those who, having taken the said examination, failed to obtain a rating of fifty per centum therein. "Surveyors holding an academic diploma", as herein used, shall include all those who, with similar diplomas under the Spanish Government, were considered as surveyors or as entitled to practice the said profession in the Philippine Islands.

[2259-28.]

SECTION 997. Certification of Private Surveyor. — A private surveyor possessing the prescribed qualifications shall, upon application to the Director of Lands, be given a certificate authorizing him to make surveys as contemplated in this article; and without such certificate no private surveyor shall make any survey for land registration purposes.

[2259-28.]

SECTION 998. Cancellation of Certificate. — When the Director of Lands shall find that any certificated private surveyor is incompetent or that any plan or survey made by him is defective, incorrect or substantially erroneous, owing to incompetency, inexperience, bad faith, or inexcusable negligence, the said Director may cancel the certificate of such surveyor; but the latter may, within five days after receiving notice of such action, take an appeal to a committee composed of the Governor-General, the judge of the fourth branch of the Court of First Instance for the Ninth Judicial District and a duly authorized surveyor appointed by the Governor-General. Pending appeal the right of the surveyor shall be suspended, and the action of said committee shall be final.

[2259-28.]

ARTICLE V

Apprentice and Junior Surveyors

SECTION 999. Certification of Students to be Trained as Surveyors.— At the beginning of each school year, the Director of Education shall certify to the Director of Lands the names of such number of students as may be provided for in the annual appropriation Acts and as may be best qualified to receive and profit by a course of instruction and education in surveying, for a term of five years, under the direction of the Bureau of Lands.

To be eligible for certification, a student must be of sound physical condition, of good moral character, and not less than seventeen years of age. He
must also have educational qualifications such as are obtained by the satisfactory completion of the second year of instruction in the Manila High School or the second year of high-school work in a provincial school, normal school, or the Philippine Nautical School.

[1491-1-4; 1955-1.]

SECTION 1000. Appointment as Apprentice Surveyor — Course of Training. — Each student so certified may be appointed as apprentice surveyor in the Bureau of Lands at such annual compensation as may be fixed by law; and when so appointed, he shall continue in such school as the Secretary of Public Instruction shall determine, and during forenoons shall pursue therein a special course of study to be prescribed by the Director of Education.

[1491-2; 1955-1.]

During the afternoons of school days, as well as during regular office hours on Saturdays, and during school vacations, apprentices shall be employed in the Bureau of Lands, and shall perform such duties as may be assigned to them by the Director of Lands, such as office work, drawing, platting, practical computing, use of instruments, and similar work.

[1491-2.]

SECTION 1001. Examination After Completion of One Year of Service — Appointment as Junior Surveyor. — Upon the completion of one year's service as apprentices, student surveyors shall be examined by the Bureau of Civil Service as to their qualifications for appointment as junior surveyors. Students who fail to pass this examination shall be required to continue their studies in the same status as first-year students until such time as they shall pass said examination or are separated from the service. Each student who qualifies shall, before receiving such appointment as junior surveyor, be required to sign an agreement, approved by his parents or guardian if he be under twenty-one years of age, to the effect that he will remain with the Bureau of Lands for the term of four years from date of appointment as junior surveyor and perform such duties as may be prescribed by the Director of Lands, unless sooner released.

[1491-1-4; 1955-1.]

SECTION 1002. Completion of Three Years' Service — Appointment as Surveyor. — Upon the completion of three years' service as junior surveyor, students shall be examined by the Bureau of Civil Service as to their qualifications for appointment as surveyors. Students qualifying in such examination shall be eligible for appointment as surveyors at such salaries as may be determined by
competent authority. Students failing to qualify shall continue on the same basis until such time as they shall qualify as surveyors in the manner herein prescribed or until separated from the service.

[1491-3.]

SECTION 1003. Consequence of Violation of Contract. — Upon the expiration of their contracts, students may leave the service of the Government without prejudice; but any student separating himself from the service during his term of contract without the approval of the Secretary of the Interior shall be debarred thereafter from holding any position in the Philippine civil service.

[1491-3, 4.]

CHAPTER 31

Bureau of Forestry

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1006. Title of Chapter. — This chapter shall be known as the Forest Law.

ARTICLE I

Organization of Bureau

SECTION 1007. Chief of Bureau of Forestry. — The chief of the Bureau of Forestry shall be known as the Director of Forestry.

[1407-9 (a).]

SECTION 1008. Jurisdiction of Bureau of Forestry. — The Bureau of Forestry shall have jurisdiction and authority over the demarcation, protection, management, reproduction, reforestation, occupancy, and use of all public forests and forest reserves and over the granting of licenses for the taking of products, including stone and earth, therefrom.

[1189-130; 1407-9 (c).]

SECTION 1009. Regulations of Bureau of Forestry. — The regulations of the Bureau of Forestry shall, among other things, contain provisions deemed expedient or necessary to secure the protection and conservation of the public
Forests in such manner as to insure a continued supply of valuable timber and other forest products for the future, and regulating the use and occupancy of the forests and forest reserves, to the same end.

The regulations shall also specify the kinds of licenses that will be issued by the Bureau of Forestry.

[1138-8.]

SECTION 1010. Authority of Employees of Bureau of Forestry to Make Arrests and Seizures. — Officers and employees of the Bureau of Forestry may arrest, in a public forest or territory adjacent thereto, any person committing or attempting to commit an offense against the provisions of this chapter; and they may also make seizures of forest products liable to seizure under this chapter or under the provisions of the Internal Revenue Law applicable to public forests and forest products. In the latter case the most accessible internal-revenue officer shall be notified and the property shall be delivered to him or held subject to his orders.

A person arrested by an employee of the Bureau of Forestry under the authority hereinabove given shall, if such be reasonably practicable, be brought within twenty-four hours after arrest, before a judge or justice of the peace, to be dealt with according to law.

[1148-23.]

SECTION 1011. President of Municipality to Act in Absence of Local Forest Officer. — In the absence of a local forest officer, the president of the municipality or settlement within which timber or other forest products are cut, collected, or disposed of, shall, when so instructed by the Director of Forestry, act in his stead for the performance of duties imposed upon such officer by or under the authority of this chapter.

[1148-41.]

ARTICLE II

Regulation and Use of Forests and Forest Products

SECTION 1012. Words and Phrases Defined. — For the purposes of this chapter, "public forest" includes, except as otherwise specially indicated, all unreserved public land and all forest reserves of whatever character.

"Forest product", as used in this chapter and in the Internal Revenue Law,
includes timber, firewood, barks, treetops, resins, gums, woodoils, beeswax, nipa, rattans, or other forest growth and also stone or earth when taken elsewhere in a forest than from a mining claim.

SECTION 1013. Groups of Trees. — The various trees shall be divided into four groups:

The first group shall include acle, baticulin, betis, camagon, ebony, ipil, lanete, mancono, molave, narra, tindalo, and yacal.

The second group shall include alupag, aranga, banaba, bansalaguin, banuyo, batitinan, bolongeta, calamansanay, shall be calantas, dungon, guiho, macaasin, malacadios, mangachapuy, palo maria, supa, teak, and tucan-calao.

The third group shall include agoho, amuguis, anubing, apitong, batino, bitanhol, calumpit, catmon, dalinsi, dita, dungonlate, malacmalac, malapapaya, malasantol, mayapis, nato, palosapis, panao, sacat, santol, tamayuan, and tanguile.

The fourth group shall include all species not included in any of the other groups.

[2339-83.]

The Director of Forestry may in his discretion by public order or regulation and with the approval of the Department head change the permanent grouping of any tree; but no change in the grouping of a particular tree shall be made with greater frequency than at intervals of five years.

SECTION 1014. Duty of Forest Officers to Cooperate with Bureau of Internal Revenue. — Forest officers and employees of the Bureau of Forestry shall cooperate with the Bureau of Internal Revenue in securing the payment of charges on forest products and shall assist said Bureau generally in the enforcement of the Internal Revenue Law in so far as it relates to forests and forest products.

SECTION 1015. Pecuniary Interest of Employees in Public Forests and Forest Products. — Exclusive of guards and assistant guards, no officer or employee of the Bureau of Forestry shall have pecuniary interest in any forest or in any forest product therein or taken therefrom.

[1148-22.]

SECTION 1016. Principle Governing Administration of Forests. — The public forests of the Philippine Islands shall be held and administered for the
protection of the public interests, the utility and safety of the forests, and the perpetuation thereof in productive condition by wise use; and it is the purpose of this chapter to provide for the same.

[1148-2.]

SECTION 1017. Extent of Public Rights in Forests and Forest Products. — No prescriptive right to the use, possession, or enjoyment of any forest product, nor any permanent concession, continuing right, privilege or easement of any kind whatsoever upon or within the public forests and respecting the products thereof, shall accrue or be granted otherwise than in conformity with the provisions of this law, and except as specially provided, all such forests shall be and remain open to the people of the Philippine Islands for all lawful purposes.

[1148-6.]

SECTION 1018. Regulation Setting Apart Forest Reserves — Revocation of Same. — Upon the recommendation of the Director of Forestry, with the approval of the Secretary of the Interior, the Governor-General may set apart forest reserves from the public lands, and he shall by proclamation declare the establishment of such reserves and the boundaries thereof, and thereafter such forest reserves shall not be entered, sold, or otherwise disposed of, but shall remain as such for forest uses, and shall be administered in the same manner as public forests.

The Governor-General may in like manner by proclamation alter or modify the boundaries of any forest reserve from time to time, or revoke any such proclamation, and upon such revocation such forest reserve shall be and become part of the public lands as though such proclamation had never been made.

[1148-4.]

SECTION 1019. Assignment of Forest Land for Agricultural Purposes. — Lands in public forests, not including forest reserves, upon the certification of the Director of Forestry that said lands are better adapted and more valuable for agricultural than for forest purposes and not required by the public interests to be kept under forest, shall be declared by the Secretary of the Interior to be agricultural lands.

[1148-7.]

SECTION 1020. Establishment of Boundaries for Public Forests. — When the public interest requires the establishment of the boundaries of any public forest the Director of Forestry, with the approval of the Secretary of the Interior,
may make requisition upon the Bureau of Lands to establish the boundaries of such forest and erect monuments defining the same. The cost of such demarcation shall be defrayed from the revenues of the public forests.

[1148-20.]

SECTION 1021. **Registration of Title of Private Forest Land.** — Every private owner of forest land shall register his title to the same with the Director of Forestry. A list of such owners, with a statement of the boundaries of their property, shall be furnished by said Director to the Collector of Internal Revenue, and the same shall be supplemented from time to time as occasion may require.

Upon application of the Director of Forestry the fiscal of the province in which any such land lies shall render assistance in the examination of the title thereof with a view to its registration in the Bureau of Forestry.

[1148-24; 1699-7.]

SECTION 1022. **Sale of Forest Products by Director of Forestry.** — When not detrimental to the forest or to the interests which depend upon them, the Director of Forestry may select or designate forest products for sale or disposal and may sell or dispose of the same, upon licenses, at the prices specified in the Internal Revenue Law or as otherwise determined in accordance with law.

[1148-10.]

SECTION 1023. **License Required for Taking or Removal of Forest Products.** — Except as herein provided, forest products shall be cut, gathered, or removed in or from any forest only upon license from the Bureau of Forestry.

[1148-13-15, 17-19.]

SECTION 1024. **Authority of Director of Forestry to Issue Gratuitous Licenses for Certain Purposes.** — The Director of Forestry may, subject to regulations to be prescribed by him, grant gratuitous licenses for the use of forest products in reasonable quantities and within definite territorial limits, for domestic purposes or for public works, churches, convents, and schoolhouses only, and not for sale or barter. When desirable for the preservation, betterment, or use of a forest such license may be granted for the removal of tops of fallen timber, regardless of the use to which the same may be put.

[Comp., 1149, 1156.]
No gratuitous license for the taking of woods of the first group shall be issued except in conformity with section one thousand and thirty-four hereof.

[1138-19.]

SECTION 1025. Miner's License to Use Timber for Mining Purposes. — A gratuitous license to cut and use timber for mining purposes shall be granted on application to the holder, locator, owner, lessee, or operator of a mining claim. Said license shall be limited to the claim on which the timber is cut, and no timber shall be used under such license except in the development of the claim upon which it is cut. Said license shall specify the kinds and uses of the timber to which it entitles the holder, and the territorial limits within which it is valid.

A miners timber license to cut timber in the public forests or forest reserves other than that standing on the claim and desired for the development of said claim may be obtained on application by the holder, locator, owner, lessee, or operator of a mining claim. Said license shall specify the kinds and uses of the timber to which it entitles the holder and the territorial limits within which it is valid.

[1148-17.]

SECTION 1026. Conditions Imposed on Grantee of License. — Upon granting any license the Director of Forestry may prescribe and insert therein such terms, conditions and limitations, not inconsistent with law, as may be deemed by him to be in the public interest.

[1148-14.]

SECTION 1027. Duration of License — Cancellation or Suspension of Privilege Granted by License. — No license granted by the Director of Forestry shall continue in force for more than twenty years; and any license may be canceled or temporarily suspended by the Director of Forestry, with the approval of the Department head, upon violation by the licensee, of any provision of the Forest Law or regulations of the Bureau of Forestry relating to the taking, removal, or use of forest products under license, or for violation of any material condition expressed in the license itself.

[1148-14, 16; 1976-1.]

SECTION 1028. Specifications of License. — Every license for the taking or removal of forest products shall specify in detail the rights to which it entitles the holder, and all licenses issued to purchasers of forest products shall, when practicable, provide for exclusive territory in similar products to each licensee, and
timber licenses shall provide for the selection of the timber before cutting, when such selection is feasible.

[1148-13.]

SECTION 1029. Taking of Forest Products by Unlicensed Person to Prejudice of Licensee. — Where a license is issued for the taking of forest products and a person other than the licensee unlawfully enters or operates without license in the territory covered thereby and cuts, gathers, or removes any forest products contrary to the terms of said license, or attempts to remove any products so cut or gathered, the same may be seized and delivered to the proper licensee, upon the payment of the regular charges thereon, free from any claim on the part of the offending person. Should the licensee, upon receiving notice of the seizure, refuse to accept such products and pay said charges, the property shall be deemed to be forfeited and upon delivery to the Bureau of Internal Revenue shall be disposed of under the Internal Revenue Law as such.

[1148-26.]

SECTION 1030. Leasing of Forest Land for Special Purposes. — The Director of Forestry, with the approval of the Secretary of the Interior, may, upon proper terms which he may deem reasonable, lease, as herein provided, forest land as sites for sawmills and timber depots, and for the construction of hotels, sanatoria, residences, or for camps, fish ponds, pastures, or other lawful uses, for a period not to exceed twenty years and not more than ten hectares in area, except so far as fish ponds are concerned, in which case the maximum area shall be two hundred hectares, and pastures, the maximum of which shall be one thousand hectares, to any person or to any association of persons.

The Secretary of the Interior may grant free rights of way through any public land to enable the holder of such special permit or license to get access to the land in question.

[2608.]

ARTICLE III

Communal Forests

SECTION 1031. Establishment of Communal Forests. — The Director of Forestry, with the approval of the Department head, may set aside, as communal forest, for the particular use of the inhabitants of any municipality, township, or settlement one or more tracts of public-forest land, more suitable for forest uses than for agriculture. Such assignments shall be preferably made from land in the
province of the community to be served; but if there be no such land conveniently situated for the use of such community, a communal forest may be assigned for its use in a neighboring province. If the public interests so require, the Director of Forestry may, with like approval, change the location or boundaries of a communal forest or disestablish it altogether.

[Comp, 1173.]

SECTION 1032. Taking of Lower-Group Timber without License. — Until the twenty-fifth day of October, nineteen hundred and twenty, residents of a place for which a communal forest shall not have been set aside may, without license and free of charge, take timber of the second and lower groups, minor forest products, and stone or earth which they need for personal purposes, and not for sale or transportation to another municipality, township, or settlement; provided such products are taken in a public forest, but not in a forest reserve, situated in the municipality, township, or settlement wherein the person taking such products resides.

[2532.]

SECTION 1033. Administration of Communal Forest. — Communal forests shall be administered by the Director of Forestry, subject to the approval of the Secretary of the Interior, in such a way as to assure to the people having rights therein a continued supply of forest products necessary for their home use, and to this end the Director of Forestry may prescribe the species and sizes of trees that may be cut and the manner of removal of such trees or other forest products, stone, or earth. Exploitation of a communal forest for revenue shall be allowed by the Director of Forestry only when the best interest of the forest requires cutting in excess of local needs.

[976; 2165.]

SECTION 1034. Cutting of First-Group Timber in Communal Forest — Upon a satisfactory showing that a resident of any municipality, township, or settlement for which a communal forest has been set aside will erect for his personal use a house of strong materials the Director of Forestry may issue or cause to be issued to such resident a written permit for the cutting within such communal forest of the requisite amount of first-group timber without charge, provided that if a communal forest has not been set aside such permit may be given for any public forest in the jurisdiction of the municipality, township, or settlement, in which the building is to be erected; but the privilege herein conferred shall be subject to abrogation or restriction by executive order in the discretion of the Governor-General.
"House of strong materials", as here used, means any dwelling-house which has its frame, floor, and sides made of wood, or if not wholly of wood, of concrete, steel, stone, or other like material.

[976; 2165.]

**TITLE VIII**

*Bureaus Pertaining to Department of Commerce and Police*

**CHAPTER 32**

*Philippine Constabulary*

**PRELIMINARY ARTICLE**

*Title of Chapter*

SECTION 1038.  *Title of Chapter.* — This chapter shall be known as the Constabulary Law.

**ARTICLE I**

*Philippine Constabulary*

SECTION 1039.  *Constitution of Philippine Constabulary.* — For the preservation of peace, law, and order in the Philippine Islands there shall be maintained as herein provided an organized and disciplined body to be known as the Philippine Constabulary.

[Comp., 1196.]

SECTION 1040.  *Authority of Governor-General Over Philippine Constabulary.* — In the exercise of its power to maintain peace, law, and order, the Philippine Constabulary shall be subject to the command and general supervision of the Governor-General.

[175-1; 255-1.]

SECTION 1041.  *Chief and Assistant Chiefs of Philippine Constabulary.* — The Philippine Constabulary shall have one Chief and such number of Assistant Chiefs as may from time to time be available under current appropriations.

[1407-12 (a); 2296.]
SECTION 1042. *Succession of Assistant to Position of Acting Chief of Constabulary.* — During the absence or disability of the Chief of Constabulary one of the Assistant Chiefs, to be designated by the Governor-General, shall serve as Acting Chief.

[1394-1.]

SECTION 1043. *Chief of Constabulary Clothed with Powers of Bureau Chief.* — For administrative purposes the Philippine Constabulary shall be deemed to be a Bureau, and the Chief of Constabulary shall have all the powers conferred generally on Bureau chiefs.

SECTION 1044. *Cadet Academy.* — The Chief of Constabulary shall have control and supervision of an academy, to be known as the Academy for Officers of the Philippine Constabulary, which shall be maintained at Baguio, in the subprovince of Benguet, for the instruction and training of officers in the Constabulary service and of cadets destined for such service.

[2319-1 (Bur. Constab.); 2605.]

SECTION 1045. *Constabulary Districts-Assignment of Assistant Chiefs to Districts.* — Subject to the approval of the Governor-General, the Chief of Constabulary shall establish and maintain as many Constabulary districts in the Islands as he shall deem necessary, and subject to the same approval, he may from time to time change their territorial limits, but such districts shall be kept as nearly equal in size and population as practicable. To each of such districts an Assistant Chief shall be assigned.

The Chief of Constabulary may change an Assistant Chief from one district to another and may detail any such assistant for such duties as the service may require.

[618-1; Comp., 1203.]

SECTION 1046. *General Authority of Chief of Constabulary as Regards Maintenance of Law and Order.* — The Chief of Constabulary shall have general control and command of the Constabulary, and it shall be his duty by means thereof, and for the maintenance of law and order throughout the Islands, to suppress insurrection, riots, brigandage, unlawful assemblies, and breaches of the peace and to see that the perpetrators of such offenses are brought to justice.

[175-4; 255-1; 1091-1.]

SECTION 1047. *Cooperation of Constabulary with Provincial Governor.*
— It shall be the duty of all members of the Constabulary stationed in any province to cooperate in every way possible with the provincial governor in the maintenance of law and order and the suppression of brigandage, lawless violence, and crime.

[610-4.]  

SECTION 1048. Duty of Provincial Governor to Report Misbehavior of Members of Constabulary. — It shall be the duty of the provincial governor, when any officer or other member of the Constabulary is, in his judgment, guilty of any official oppression, extortion, or other violation of duty, to make immediate report of the same to the Governor-General, with all the particulars thereof.

[175-10.]  

SECTION 1049. Inspection of Local Police. — It shall be the duty of each senior inspector of Constabulary to make inspections of the various bodies of local police within his province and to make due report to the Chief of Constabulary as to their equipment and efficiency and generally as to the conditions of the province as regards peace and the observance of law and order.

[175-12; 1709.]  

To this end he may require reports from the chiefs of police and presidents relative to the number, equipment, and state of discipline of their police forces or other information deemed desirable with respect to the operations of such police and the conditions prevailing in their respective jurisdictions.

[175-12.]  

SECTION 1050. Suspension of Police by Provincial Governor. — When a senior inspector finds that the officers or men of any body of local police are inefficient, dishonest, disloyal to the United States, or guilty of any violation of law or duty, he shall at once report the same to the governor of the province, who shall have the power, and it shall be his duty, to suspend the accused pending final action in the matter.

[175-13; 610-3.]  

SECTION 1051. Special Authority for Placing Municipal Police Under Control of Constabulary Officer. — The Governor-General, or the provincial governor with the approval of the Governor-General, may, when in his judgment the public interest will be subserved thereby, place any body of local police under the control of the senior inspector of Constabulary on duty in the province at the time. The senior inspector in such case is authorized and empowered, under the
general supervision of the provincial governor, to control and direct the movements of said police.

[781-1.]

SECTION 1052. Discipline of Local Police when in Charge of Constabulary Officer. — It shall be the duty of the senior inspector to see that the police thus placed in his charge are properly uniformed, drilled, and disciplined and that all lawful orders of the provincial governor, president, and others in authority are executed as well as that all proper arrests are made for violations of law or municipal ordinances; and in case of emergencies he is authorized, under the general supervision of the provincial governor, to unite the forces of the various municipalities, townships, or districts in suppressing ladronism or brigandage or other grave violations of the law which threaten the peace of the entire community. To the same end he may unite the Constabulary forces under his command with the local police.

[781-1; Comp., 1252.]

SECTION 1053. Duty of Constabulary to Assist Local Police. — When a president is unable to preserve the peace in his jurisdiction with the police force under his control, he shall report such fact to the senior inspector of Constabulary, whose duty it shall be to render such assistance in the maintenance or restoration of peace and order as may be requisite to that end. In such case the senior inspector may temporarily take command of and direct the operations of the local police force in conjunction with the Constabulary under his command until peaceful conditions are restored.

[175-14; 255-1.]

SECTION 1054. Disarming of Local Police. — Upon the order either of the Governor-General or of the provincial governor of any province, the officer in charge of the Constabulary in such province shall cause any body of police therein to be disarmed. It shall be the duty of the provincial governor to make such order whenever he thinks there is danger that the arms in their custody will be lost or stolen.

[175-6; 610-1.]

SECTION 1055. Duty of Municipal Officers and Members of Police to Give Notice of Presence of Outlaws. — It shall be the duty of all officers of municipalities, townships, or districts and of the officers and members of all local police forces to give notice immediately, both to the provincial governor and the nearest Constabulary officer or station in the province, provided that said officer or
station is within fifteen kilometers of such officer or member of the police force, of
the presence of any bands of outlaws or other persons threatening the peace of the
community within their jurisdiction, or any act of robbery or theft by such bands,
when the offenders or any of the members of such bands are at large.

[1683-1.]

ARTICLE II

Constabulary Service

SECTION 1056. Words and Phrases Defined. — "Commissioned service" as used in this chapter, includes officers having the rank of brigadier-general,
colonel, lieutenant-colonel, major, captain, first lieutenant, second lieutenant, and third lieutenant.

"Enlisted service" comprises all noncommissioned officers and privates.

SECTION 1057. Duty of Chief as Regards Discipline and Equipment of
Constabulary. — The Chief of Constabulary shall be charged with the instruction
and discipline of the Constabulary and with its interior economy and administration. To this end he shall see that the members of the Constabulary are
properly selected; that the body is properly organized, governed, and disciplined;
that it is supplied with arms, uniforms, and equipment prescribed by himself; and
that it is in all respects maintained as an effective instrument for the performance
of its duties.

[175-6; 255-1; Comp., 1204; Constab. Manual, 5, 6.]

SECTION 1058. Manual of Rules and Discipline. — The Chief of
Constabulary is empowered, with the approval of the Governor-General, to prepare
manuals of rules and discipline defining the lawful powers and duties of members
of the Constabulary and of the members of the municipal police.

[Constab. Manual, sec. 10.]

SECTION 1059. Qualifications of Members of Constabulary. — No
person shall be appointed as an officer in the Constabulary service or enlisted
therein unless he is a citizen of the United States or Philippine Islands; nor shall
any person be so appointed or enlisted until he shall have taken an oath such as is
required in section twenty-seven of this Code.

[1168-3.]

SECTION 1060. Rank of New Appointees in Constabulary Service. — No
officer appointed by the Chief of Constabulary may receive upon entering the service a higher rank than that of second lieutenant.

[1863-3.]

SECTION 1061. Additional Pay of Officer — Quarters in Kind. — In addition to the pay provided by law for the commissioned officers of the Philippine Constabulary, there shall be allowed and paid to each of such officers who is not an officer of the United States Army detailed for service with the Constabulary, ten per centum of his current annual pay for each term of five years of faithful and efficient service; but the total amount of such increase shall not exceed forty per centum of the yearly pay of the grade as provided by law. In computing compensation for length of service or retirement pay to commissioned officers who have risen from the ranks, they shall be credited with the time during which they served as enlisted men.

[2060-1.]

Officers of the Philippine Constabulary shall be entitled to quarters in kind.

[706; 807; 2319-1 (Bur. Constab.)]

SECTION 1062. Term of Enlistment-Additional Pay for Re-Enlistment. — The term of enlistment in the Philippine Constabulary shall be three years; and each enlisted man who shall reënlist within two months after his discharge by reason of expiration of term of enlistment shall receive two pesos per month additional pay for his second enlistment and one peso per month additional pay for each enlistment subsequent to his second enlistment. Upon discharge enlisted men shall be entitled to transportation to the place of their enlistment.

[1394-4; 1679-1; 2319-1 (Bur. Constab.)]

SECTION 1063. Authority of Members of Constabulary as Peace Officers. — Members of the Constabulary are peace officers and are authorized and empowered to prevent and suppress brigandage, unlawful assemblies, riots, insurrections, and other breaches of the peace and violations of the law. They are empowered and required to execute any lawful warrant or order of arrest issued against any person or persons for any violation of law, and to make arrests upon reasonable suspicion without warrant for breaches of the peace or other violations of law.

[175-9; 255-1; Constab. Manual, sec. 2.]

The Philippine Constabulary shall not, however, be charged with the duty of
enforcing the ordinances of any municipality, and shall not make arrests for violations of the same, unless the Governor-General or the provincial governor shall, in writing, request the senior Constabulary officer of the province to direct his subordinates to enforce the ordinances, or any particular ordinance or ordinances, of any or all the municipalities of the province.

[610-6.]

Persons arrested by members of the Constabulary shall in all cases, if reasonably practicable, be brought, within twenty-four hours, before a judge or justice of the peace, to be dealt with according to law.

[175-9; 255-1.]

SECTION 1064. Discipline of Members of Constabulary Service. — For inefficiency, misconduct, or disloyalty to the United States, the Chief of Constabulary may suspend and, after due hearing, remove any member of the Constabulary service appointed by him or under his authority, or reduce him in rank, as the case may require.

[175-9; 255-1; 1091-1; Comp., 1198.]

For neglect of duty, violation of regulations, or any minor offense against good order and discipline for which no specific penalty is provided, the Chief of Constabulary may, in the interest of the public service, reduce the salary or compensation of any member of the Constabulary, deduct from his pay a sum not exceeding one month's pay, or as a punishment suspend him without pay for a period not exceeding two months.

[619-10.]

When a member of the Constabulary has been convicted and sentenced by a court of competent jurisdiction, other than a Constabulary summary court, the Chief of Constabulary may order his discharge and the forfeiture of all pay and allowances due or to become due.

[1091-1; Comp., 1198.]

SECTION 1065. Provisions of Civil Service Law Not Applicable to Constabulary Service. — The examination, appointment, promotion, and removal of members of the commissioned and enlisted service of the Philippine Constabulary, the filling of vacancies therein, and the general discipline of persons in said service shall not be governed by the Civil Service Law.
SECTION 1066. *Arrest and Confinement of Subordinate Officers and Enlisted Men.* — The Chief or any Assistant Chief of Constabulary, the senior inspector of a province, or other superior officer may arrest and confine in his quarters any subordinate officer of his command charged with crime or with conduct unbecoming a gentleman, or to the prejudice of good order and discipline, for not exceeding ten days pending investigation of the charge and action thereon. An enlisted man of the Constabulary charged with crime or with being guilty of any offense under this chapter may be arrested and confined by any superior authority in the Constabulary until delivered to the proper provincial or judicial officials where the offense is cognizable by the Courts of First Instance, or until tried, where the offense is punishable by Constabulary summary court, or until released by proper authority. Such arrest and confinement shall be without warrant.

[619-13.]

SECTION 1067. *Confinement of Noncommissioned Officers.* — No noncommissioned officer shall be confined, awaiting trial, with prisoners who are not also noncommissioned officers, nor at all unless such confinement be necessary as a measure of restraint; and no noncommissioned officer shall be sentenced to confinement except when he is also sentenced to reduction to the grade of private.

[Comp., 1249.]

SECTION 1068. *Advancement of Noncommissioned Officer After Reduction to Grade of Private.* — No noncommissioned officer reduced to the grade of private by sentence of the summary court shall be again advanced within six months from the date of such sentence.

[Comp., 1249.]

SECTION 1069. *Deduction of Forfeitures by Monthly Installments.* — Where an accused is sentenced to a forfeiture of pay, the sentence may provide for the deduction of the amount of the forfeiture in equal monthly installments, during a period of not exceeding six months after the date of the sentence.

[Comp., 1249.]

SECTION 1070. *Constitution of Summary Court.* — The Chief of Constabulary is authorized to designate an officer in each Constabulary post or command as summary court before whom offenders triable before a summary court shall be brought to trial. Such officer shall have authority to administer oaths and to hear and determine such cases, and when satisfied of the guilt of the
accused shall adjudge the punishment to be inflicted.

[619-11; 1054-1; 1638-3, 4; Comp., 1249.]

SECTION 1071. Sundry Offenses Against Good Order and Discipline. — Any enlisted man who willfully or through neglect wastes, loses, or spoils his horse, arms, ammunition, clothing, or accouterments; or behaves himself with disrespect toward his superior officer; or lies out of his quarters or camp, or otherwise absents himself therefrom, or from his guard or other command, without leave from his superior officer; or fails, except when prevented by sickness or other necessity, to repair, at the fixed time, to the place of parade, exercise, or other rendezvous appointed by his superior officer; or goes from the same before he is dismissed or relieved; or is found one mile from his quarters or camp without leave in writing from his superior officer; or fails to retire to his quarters or tent at retreat; or hires another to do his duty for him; or is found drunk on his guard, party or other duty; or is guilty of any offense, disorder, or neglect to the prejudice of good order and discipline, not hereinafter mentioned, shall be punished as a Constabulary summary court shall direct, subject to the provisions and limitations hereinafter contained.

[619-10; Comp., 1248.]

Persons triable before a summary court shall, if in confinement, be brought to trial within twenty-four hours of the time of their arrest, or as soon thereafter as practicable.

[619-11; Comp., 1249.]

SECTION 1072. Record to be Kept by Summary Court. — Each summary court shall keep a record in which shall be entered all cases heard and determined and the action taken thereon.

[1825-1; 1966-1.]

SECTION 1073. Approval of Sentence Imposed by Summary Court. — No sentence adjudged by a summary court shall take effect until it has been approved by the Chief of Constabulary or an Assistant Chief of Constabulary or by the senior inspector of the province. Where a senior inspector is acting as the summary court the sentence shall be approved by the Chief or by an Assistant Chief.

[1825-1; 1966-1.]

SECTION 1074. Punishment Imposable by Summary Court. — The punishment imposed by a summary court shall not exceed confinement at labor for
one month and forfeiture of one month's pay for the first conviction, or confinement at labor for two months and forfeiture of two months' pay for the second conviction within six months.

Where the accused is a noncommissioned officer, he may be sentenced to reduction to the grade of private in addition thereto, and where the accused has been convicted by summary court three times within a year he may be sentenced to be discharged and to forfeit all pay and allowances due or to become due, in addition to the other penalties.

[Comp., 1249.]

SECTION 1075. Penalties for Specific Offenses. — Sentences imposed by the summary court for a first offense shall not in any case exceed the limits fixed for the respective offense in the table below; and for the purposes hereof an offense shall be deemed to be a first offense if the accused has not been guilty of the same or other offense mentioned in the same table within the six months next preceding the offense which is the subject of punishment.

| Losing or spoiling accouterments or clothing through neglect. | Twenty days' confinement at labor and forfeiture of six pesos; for noncommissioned officer, in addition thereto. |
| Absence without leave: | |
| One hour or less | Forfeiture of one peso; corporal, two pesos; sergeant, three pesos; sergeant or first noncommissioned officer of higher grade, four pesos. |
| For more than one to six hours, inclusive. | Forfeiture of two pesos; corporal, three pesos; sergeant, four first sergeant or noncommissioned officer of higher grade, five pesos. |
| Absence without leave — Continued. | Forfeiture of three pesos; corporal, |
twelve hours, inclusive. four pesos; sergeant, six
pesos; first sergeant or
noncommissioned officer of higher grade,
seven pesos.

For more than twelve
six Forfeiture of five pesos; corporal,
forty-eight hours, pesos; sergeant, seven
pesos; first inclusive. sergeant or
noncommissioned officer of higher grade, ten pesos.

For more than twenty-four
days' ten pesos; first confinement at labor; for
forty-eight hours, sergeant, ten pesos; first sergeant or
noncommissioned officer of higher grade, twelve pesos; or for
higher all noncommissioned officers,
reduction.

For more than two to
Forfeiture of ten pesos and ten
days' confinement at labor; for
ten days, inclusive. noncommissioned officer, reduction
in addition thereto.

For more than ten to
Forfeiture of thirty pesos and one
thirty days, inclusive. month's confinement at
labor; for noncommissioned officer, reduction
in addition thereto.

Failure to repair at the time
Failure to repair at the time
fixed, to the place appointed, one peso; corporal,
etc.: For reveille or retreat
two
roll call and inspection. first pesos; sergeant, three pesos; sergeant, four pesos.

For assembly of guard detail For guard mounting (by musician detailed for guard). For guard mounting (by musician not detailed for guard). For assembly of fatigue detail For dress parade For inspection and muster, pesos.

weekly or monthly inspection. For target practice For drill For stable duty For athletic exercises Found drunk: On extra or special duty At formation of company for drill or on drill. At target practice At formation of company for dress parade Forfeiture of twelve pesos; for noncommissioned officer, or on dress parade. At reveille or retreat roll call. At inspection and muster, weekly or monthly inspection. At inspection of company guard detail or at guard mounting. At stable duty On fatigue Using threatening or insulting One month's confinement at labor
language or behaving in an insubordinate manner to a noncommissioned officer while in the execution of his office.

Absence from fatigue duty five

Forfeiture of four pesos; corporal, five pesos; sergeant, six pesos.

Absence from extra or five special duty.

Forfeiture of four pesos; corporal, five pesos; sergeant, six pesos.

Absence from duty as company, general mess or hospital head cook.

Forfeiture of ten pesos.

Drunkenness at post or in quarters.

Forfeiture of three pesos; for noncommissioned officer, and forfeiture of five pesos.

Noisy or disorderly conduct in quarters.

Forfeiture of four pesos; corporal, seven pesos; sergeant, ten pesos.

Drunk and disorderly in post or quarters.

Forfeiture of seven pesos; for noncommissioned officer, and forfeiture of ten pesos.

Noncommissioned officer pesos. encouraging gambling.

Reduction and forfeiture of five

Noncommissioned officer pesos, making false report at labor.

Reduction, forfeiture of eight and ten days' confinement

Breach of arrest in quarters and reduction

One month's confinement at labor forfeiture of ten pesos; for noncommissioned officer, in addition thereto.

[1825-1; Comp., 1249.]
SECTION 1076. Disposition of Moneys Accruing from Fines and Forfeitures. — All fines and forfeitures imposed or adjudged by summary court shall be deposited with the Insular Treasurer and shall constitute a part of the pension and retirement fund hereinafter created.

[619-11.]

SECTION 1077. Manual for Courts-Martial. — The Manual for Courts-Martial in use in the United States Army shall, so far as the same may not be inconsistent with the provisions of this Law, be followed by Constabulary summary courts in so far as it relates to procedure, forms of charges, previous convictions, records, reports, sentences, and the approvals thereof.

[619-12; Comp., 1250.]

SECTION 1078. Arrest of Members of Constabulary Upon Legal Process. — Members of the Constabulary shall ordinarily be liable to arrest by the civil authorities upon the same grounds and to the same extent as other persons; but when the Chief of Constabulary shall report to the Governor-General that in any province the efficiency of the Constabulary of the province is being interfered with by frivolous arrests and unfounded prosecutions leading to the imprisonment of members of the Constabulary and their unnecessary detention from duty, it shall be in the power of the Governor-General, if he finds the report to be well founded, by executive order to make the next succeeding section applicable to the method of arrests in such province.

[781-3; Comp., 1254.]

SECTION 1079. Mode of Arrest in Exceptional Situation. — When in respect to any province the Governor-General shall issue the executive order described in the next preceding section, and any officer or member of the Philippine Constabulary shall in such province be charged with the violation of any criminal law or ordinance and a warrant is issued for the arrest of the alleged offender, such warrant shall be placed in the hands of a Constabulary officer on duty in the province for execution; and it shall be the duty of said officer to arrest such person and bring him before the justice of the peace, or officer issuing such warrant, to be dealt with as the law directs. No officer or member of the police of a municipality in such province shall have authority to arrest an officer or member of the Constabulary upon any criminal charge, save for a criminal offense committed in his presence, and when such offense is committed in his presence it shall be the duty of the municipal officer making the arrest to deliver the prisoner to the nearest Constabulary officer on duty in the province with a statement of the cause of the arrest of the offender and the names of the witnesses to the offense; and it shall be
the duty of the Constabulary officer receiving the prisoner, as soon as practicable, to bring him before a justice of the peace, or the Court of First Instance of the province, to be dealt with according to law.

In case a justice of the peace shall bind over any such officer or member of the Constabulary to answer a criminal charge and such officer or member shall fail to give bail, the offense being bailable, the person so in custody shall be delivered to the ranking Constabulary officer on duty in the province for safekeeping. It shall thereupon be the duty of such officer safely to keep and produce the prisoner in due course before the proper court, there to be dealt with according to law. If necessary for the safekeeping of the prisoner in any such case he may be committed to the provincial jail by the officer aforesaid.

[781-4; Comp., 1255.]

SECTION 1080. Supplies and Equipment for Members of Constabulary. — An officer of the Constabulary may be furnished forage in kind and shoeing for one private animal owned by him, on his certificate, approved by his senior inspector and district chief; and forage may be sold at cost price to any officer of the Constabulary stationed outside of Manila on his certificate that it is for his personal use.

Articles of clothing, equipage, and equipment may be sold to officers and enlisted men of the Constabulary for their personal use, at cost price, under such restrictions as the Chief of Constabulary, with the approval of the Secretary of Commerce and Police, shall prescribe.

[1679-1; 2319-1 (Bur. Constab.).]

SECTION 1081. Reimbursement for Subsistence Lost. — When the subsistence of enlisted men of the Constabulary is lost through unavoidable causes, the Secretary of Commerce and Police may authorize, upon proper evidence being submitted, reimbursement to the company sustaining such loss.

[1679-1.]

SECTION 1082. Control of Company Commanders and Medical Officers Over Subsistence and Supplies. — The company commanders of the Constabulary and the medical officers in charge of hospitals shall be charge with the duty of making requisition for, disbursing, and accounting for subsistence funds and subsistence supplies for their respective commands.

[1679-1.]
SECTION 1083. Hospital Fees for Medical Treatment in United States Military Hospital. — When an officer or enlisted man of the Philippine Constabulary entitled to medical treatment is received at a military hospital under the control of the United States military authorities, the regular schedule of fees for subsistence and attendance at such hospital shall be paid and no more.

[985-2.]

The hospital charges of officers shall only be allowed when incurred by reason of injury or disability received in line of duty.

[985-3.]

SECTION 1084. Expenses Incident to Transportation of Prisoners and Escort Duty in General. — The Philippine Constabulary shall pay the cost of transportation of prisoners from the place of arrest to the place where they are turned over to the province or to a court official for trial, and thereafter, and until turned over to the Bureau of Prisons, all necessary transportation shall be paid by the province concerned.

The subsistence and travel expense of officers and the travel expense of enlisted men on escort duty shall likewise be borne by the Philippine Constabulary, and not by the Bureau or province for which the service is rendered.

[2319-1 (Bur. Constab.).]

ARTICLE III

Pension and Retirement Fund

SECTION 1085. Pension and Retirement Fund of the Philippine Constabulary. — There shall be maintained in the Insular Treasury a special fund to be known as the pension and retirement fund of the Philippine Constabulary. Moneys accruing to this fund shall be deposited with the Insular Treasurer and shall be used for no other purpose than those hereinafter specified.

[1638-1, 3.]

SECTION 1086. Sources of Pension and Retirement Fund. — To this fund shall accrue all fines and forfeitures imposed by summary courts, all fines imposed upon commissioned officers under the authority of this chapter, and also sums to be deducted and retained from the monthly pay of members of the Constabulary, according to the following scale:
From the monthly pay of each colonel, three pesos and fifty centavos.

From the monthly pay of each lieutenant-colonel, three pesos.

From the monthly pay of each major, two pesos and fifty centavos.

From the monthly pay of each captain, two pesos.

From the monthly pay of each first or second lieutenant, one peso and fifty centavos.

From the monthly pay of each third lieutenant, one peso.

From the monthly pay of each enlisted man, twenty centavos.

[619-14; 884-1 (a) ; 1638-3; 1867-1; 1966-1.]

All such fines, forfeitures, deductions, and retentions shall be noted on the pay roll, and the Constabulary officer by whom any member of the Constabulary is paid shall, before making payment, verify the amount to be deducted in each case and shall, upon making payment, deduct such amount from the total amount of pay due said member.

All amounts so deducted shall be deposited with the Insular Treasurer by the officer making the deduction.

[619-14; 884-1 (b, c).]

SECTION 1087. Application of Pension and Retirement Fund. — Moneys pertaining to the pension and retirement fund may, upon recommendation of the Chief of Constabulary, with the approval of the Governor-General, be expended or applied, subject to such regulations as the Governor-General may prescribe, for the benefit of —

(a) The widows and orphans of members of the Constabulary losing their lives in line of duty; and

(b) Members of the Constabulary who may be incapacitated to gain a livelihood by reason of wounds or other causes due to the service.

Sums applied to the foregoing uses shall constitute a preferred charge on the entire fund and future accretions thereto and shall be paid in preference to any other claim.

[619-14; 1638-1.]
SECTION 1088. Compensation Upon Retirement. — When an officer of the Philippine Constabulary shall have had twenty or more years of actual and satisfactory service, not having been meanwhile separated from the service more than one year at any one time, he may, upon making application therefor, be retired from active service by the Governor-General, and when so retired he shall receive until his death from the fund above specified an annual compensation equal to two and one-half per centum, for each year's active service theretofore rendered by him, of the total current pay received annually by him at the time he is retired, but in no case to exceed seventy-five per centum of such total current pay.

Under the same conditions an enlisted man is entitled to retirement and a similar annual stipend from the same fund based on the total current pay and allowances received annually by him at the time of retirement, but in no case exceeding seventy-five per centum thereof for each year.

[1638-1; Comp., 458.]

SECTION 1089. Requirement of Active Service from Retired Officers and Men. — All officers and enlisted men of the Constabulary drawing pensions or retirement pay and residing in the Philippine Islands may at any time be called by the Governor-General for active service, during the period of which service they shall be entitled to receive the full pay of their rank or grade. Refusal on the part of any officer or enlisted man to perform such duty shall terminate his right to further participation in the benefit of this fund, provided he is physically fit for service, such fitness to be determined under regulations to be prescribed by the Secretary of Commerce and Police.

[1638-2; Comp., 1262.]

SECTION 1090. Investment of Pension and Retirement Fund. — The investment of this fund shall be in charge of the postal savings bank investment board, subject in all respects to the conditions and restrictions which prevail in regard to the investment of postal savings bank funds.

[1638-4; Comp., 1260.]

ARTICLE IV

Keeping of Firearms

SECTION 1091. "Firearm" Defined. — "Firearm", or "arm", as herein used, includes rifles, muskets, carbines, shotguns, revolvers, pistols, and all other deadly weapons from which a bullet, ball, shot, shell, or other missile may be
discharged by means of gunpowder or other explosive. The term also includes air rifles except such as being of small caliber and limited range are used as toys. The barrel of any firearm shall be considered a complete firearm for all the purposes hereof.

[1780-1.]

SECTION 1092. Unlawful Possession of Firearms, Parts of Firearms, and Ammunition. — Save as allowable under this article it shall be unlawful for any person to import, receive, buy, or in any way acquire any firearm, detached parts of firearms, or ammunition therefor, or to have the possession or custody thereof, or to sell or dispose of the same in any manner.

[1780-1.]

SECTION 1093. Exception as to Firearms and Ammunition Used by Military and Naval Forces or by Police Officers. — This article shall not apply to firearms and ammunition regularly and lawfully issued to officers, soldiers, sailors, or marines of the United States Army and Navy, the Philippine Constabulary, guards in the employment of the Bureau of Prisons, municipal police, provincial governors, lieutenant governors, provincial treasurers, and guards of provincial prisoners and jails, when such firearms are in possession of such officials and public servants for use in the performance of their official duties.

[1780-16.]

SECTION 1094. Authority of Governor-General to Permit Transfer of Arms and Ammunition. — The Governor-General may, in his discretion, authorize the sale or transfer of firearms and ammunition by the Bureau of Constabulary to provincial and municipal authorities upon such terms and conditions as may be prescribed by him.

[1780-27.]

SECTION 1095. Special Permit for Possession of Arms by Civil Employees. — The chief of any Bureau of the Insular Government may apply to the Governor-General for a special permit for any subordinate official or employee of the Bureau to possess firearms and ammunition for personal protection in the performance of his duties as such official or employee, and the Governor-General may issue, or cause to be issued, such special permission under such terms and conditions as he may deem proper.
SECTION 1096. Issuance of Special Hunting Permits. — The Governor-General may authorize the Chief of Constabulary to issue special hunting permits to persons temporarily visiting the Philippine Islands, without requiring a bond or deposit as a guarantee of security for their arms and ammunition. Such special hunting permit shall be valid only during the temporary sojourn of the holder in the Islands, shall be nontransferable, and shall be revocable at the pleasure of the Governor-General.

[1780-24.]

SECTION 1097. License Required for Dealer in Firearms. — Any person desiring to deal in firearms, parts of firearms, or ammunition therefor shall make application to the Governor-General for a license, stating therein the facts regarding the amount of business in the purchase and sale of firearms and ammunition intended to be transacted by such applicant, and the classes of arms and ammunition which the applicant intends to purchase and sell under the license applied for, and such additional information as may be specially requested by the Governor-General before passing upon the application. The Governor-General may approve or disapprove such application and, in the event of approval, shall state therein the amount of the bond to be executed by the applicant before the issuance of the license, and the time during which the license shall be effective, unless sooner revoked by his authority.

[1780-2.]

SECTION 1098. Issuance of License by Chief of Constabulary — Dealer's Bond. — Upon approval of the application by the Governor-General it shall be transmitted to the Chief of Constabulary, who shall issue the license in accordance with the terms of the approval of the Governor-General, upon the execution and delivery by the licensee of a bond, to be approved by the Chief in the amount fixed by the Governor-General and conditioned for the faithful compliance on the part of the licensee with the laws and regulations relative to the business licensed.

[1780-3, 4.]

SECTION 1099. Additional License to Keep Firearms in Excess of Amount Permitted Under Original License. — If any person, having a dealer's license, shall for purposes of sale, desire to import, buy, or otherwise acquire, dispose of, possess, or have the custody of any firearms or ammunition in greater amount than is named or described in his license, he must apply for and secure a new license.

[1780-6.]
SECTION 1100. Records to be Kept by Persons Doing Business Under Dealer's License. — Every dealer in firearms or ammunition shall keep complete and accurate records and accounts of importations and sales of firearms and ammunition, with the name, age, residence, occupation, and post-office address of each and every purchaser of any firearms or firearms and ammunition, and the number and date of the license of each purchaser for the possession of each firearm purchased by him and the number of the firearm purchased, together with the amount and character of the ammunition purchased for each firearm; and each dealer in firearms shall, when requested by the Chief of Constabulary, permit the examination of such records and accounts of the purchases and sales of firearms and the counting and verification of all arms and ammunition remaining on hand; and any refusal upon the part of any such dealer to comply with the provisions of this section shall be a breach of the condition of the bond executed and delivered by such dealer.

[1780-8.]

SECTION 1101. License Required for Individual Keeping Arms for Personal Use—Security to be Given. — Any person desiring to possess one or more firearms for personal protection, or for use in hunting or other lawful purposes only, and ammunition therefor, shall make application for a license to possess such firearm or firearms or ammunition as hereinafter provided. Upon making such application, and before receiving the license, the applicant shall, for the purpose of security, make a cash deposit in the postal savings bank in the sum of one hundred pesos for each firearm for which the license is to be issued, and shall indorse the certificate of deposit therefor to the Insular Treasurer; or in lieu thereof he may give a bond in such form as the Governor-General may prescribe, payable to the Government of the Philippine Islands, in the sum of two hundred pesos for each such firearms.

Persons who were members of gun clubs, duly formed and organized on or before October twelfth, nineteen hundred and seven, and at that time had a license to possess firearms, shall not be required to make the deposit or give the bond prescribed by this section, and the bond theretofore executed by such persons in accordance with the then existing law shall continue to be security for the safe-keeping of such arms.

[1780-9.]

SECTION 1102. Mode of Making Application — Action of Governor-General and Chief of Constabulary Thereon. — An application for a personal license to possess firearms and ammunition, as herein provided for, made
by a resident of the city of Manila, shall be directed to the chief of police of said city and it shall be the duty of the chief of police to forward the application to the Governor-General with his recommendation. Any such application made by a resident of a province shall be directed to the governor of the province, who shall make his recommendations thereon and forward the application to the senior inspector of Constabulary of the province, who in turn shall make his recommendations thereon and forward the application, through official channels, to the Governor-General. The Governor-General may approve or disapprove any such application, and, in the event of approval, the papers shall be transmitted to the Chief of Constabulary.

The Chief of Constabulary, upon receiving and approving the bond or receiving the certificate of deposit duly indorsed to the order of the Insular Treasurer, shall issue the license and shall transmit the license direct to the applicant, and shall notify the chief of police of the city of Manila if the applicant resides in Manila, otherwise the senior inspector of Constabulary of the province in which the applicant resides. The Chief of Constabulary shall file the certificate of deposit in his office. It shall be the duty of all officers through whom applications for licenses to possess firearms are transmitted to expedite the same.

[1780-11.]

SECTION 1103. Duration of Personal License. — A personal firearms license shall continue in force until the death or legal disability of the licensee, unless, prior thereto the license shall be surrendered by him or revoked by authority of the Governor-General.

[Comp., 1285.]

SECTION 1104. Change of Domicile by License. — When a person holding a valid license for the possession of any firearm or firearms and the ammunition therefor shall change his domicile from the city of Manila to a province or from a province to the city of Manila, or from one province to another, he shall, within ten days thereafter, notify the Chief of Constabulary of such change by registered mail, or he shall notify the senior inspector of the province in which he takes up his new domicile, or the chief of police of the city of Manila, as the case may be, and the said senior inspector or chief of police, as the case may be, shall transmit such information to the Chief of Constabulary.

[1780-13; Comp., 1275.]

SECTION 1105. Deposit of Firearms by Person Holding Dealer's License. — With the permission of the Governor-General any person holding a
dealer's license may store firearms and ammunition in the custody of the Philippine Constabulary, subject to his call. Upon the making of any such deposit the Chief of Constabulary shall give a receipt containing a description of the materials stored and upon surrendering the same shall require that the same receipt be returned or similar receipt given by the party receiving the article or articles returned.

[1780-17; Comp., 1279.]

For such storage the Chief of Constabulary may make reasonable charges to be fixed by him, with the approval of the Secretary of Commerce and Police.

[1780-2.]

SECTION 1106. Deposit of Firearms by Person Arriving from Abroad. — A person arriving in the Philippine Islands, having in his possession any firearm or ammunition for which he has no license, shall deposit the same, upon written receipt, with the collector of customs for delivery to the Bureau of Constabulary for safe-keeping.

[1780-24.]

If the party in question desires to obtain a firearms license, the Chief of Constabulary shall communicate such fact to the Governor-General, and if the importation is allowed, a license may be issued as in other cases. If no license be desired, or leave to import be not granted, the article or articles in question shall remain in the custody of the Bureau of Constabulary until taken from the Islands or otherwise disposed of according to law.

[1780-2.]

SECTION 1107. Surrender of Arms Upon Termination of License. — Upon the revocation of any license or the termination thereof for any cause all arms and ammunition in the possession of the licensee and covered by such license shall be placed in the custody of the Philippine Constabulary.

[1780-5.]

SECTION 1108. Surrender of Firearms Upon Death or Disability of the Licensee. — Upon the death or legal disability of the holder of a firearms license, it shall be the duty of the nearest relative, legal representative, or other person who shall knowingly come into possession of such firearm or ammunition, forthwith to deliver the same to the senior inspector of Constabulary in the province or to the Chief of Constabulary in Manila, and such firearms and ammunition shall be retained by the officer pending the issuance of a license therefor in accordance
SECTION 1109. Return of Firearms to Owner Upon Departure from Islands. — Upon the departure from the Philippine Islands of any person whose arms or ammunition may be in the custody of the Philippine Constabulary, the same shall, upon timely request, be delivered to him through the Insular Collector of Customs, aboard the steamer on which he is to sail.

SECTION 1110. Annual Inspection of Firearms Held Under License. — The Chief of Constabulary, once each year, shall issue directions to the senior inspectors of Constabulary of the various provinces to verify all arms in the possession of persons holding licenses and to make due report of such verification to the Chief of Constabulary of any violation of the terms of the license or of the laws, rules, or regulations relating to the possession of firearms or ammunition, and they shall indorse on each license that they have made such verification, with the date thereof. The chief of police in the city of Manila shall make a similar verification and report to the Chief of Constabulary, noting on each license the date of the verification made by him.

SECTION 1111. Duty of Holder to Exhibit License. — It shall be the duty of any person holding a license to possess firearms or ammunition to exhibit such license whenever called upon to do so by a provincial governor, by a provincial officer acting under written orders of the provincial governor, by an officer of the Constabulary, by a member of the Constabulary acting under orders or pursuant to regulation, by the chief of police of the city of Manila, or by a peace officer acting under a written order of the chief of police.

SECTION 1112. Revocation of Firearms License by Governor General. — Any firearms license may be revoked at any time by order of the Governor-General.

SECTION 1113. Enforcement of Liability Upon Bond. — In the event of the loss or disappearance of any firearms or ammunition from any cause, except in the case of ammunition lawfully expended, it shall be the duty of the provincial
fiscal, or, in the city of Manila, of the fiscal of the city, forthwith to institute proper action in a court of competent jurisdiction for the recovery of the amount specified in the bond of the licensee.

[1780-28.]

SECTION 1114. *Forfeiture of Certificate of Deposit.* — Where a certificate of deposit has been used as security and the licensee fails to comply with any provision of this article or of the regulations pursuant thereto, or with the terms of his license, or fails to have forthcoming upon proper demand the firearm covered by his license, whether lost through accident or otherwise, the Governor-General shall, upon satisfactory proof of such fact, order that the certificate of deposit be forwarded to the Insular Treasurer for collection. The amount thereof when collected shall be deposited to the credit of general funds.

[1780-12.]

SECTION 1115. *Refund Upon Recovery of Lost Firearm.* — When a lost firearm is recovered by the owner reimbursement shall be made for any sum collected upon his bond or enforced by forfeiture of his deposit.

[1780-12.]

SECTION 1116. *Remission of Liability for Loss of Firearm.* — The Governor-General, in his discretion, may relieve from liability on his bond or postal savings bank deposit any person losing a firearm for which he had a proper license, upon the presentation of satisfactory proof showing that said firearm was destroyed or lost beyond reasonable chance of recovery by any person, and through no fault or negligence on the part of the person holding the license.

[1780-23; Comp., 1290.]

SECTION 1117. *Surrender of Bond or Certificate of Deposit.* — When a firearms license expires or is revoked or surrendered, and all the arms or ammunition held thereunder are accounted for and disposed of according to law, the licensee's bond or his certificate of deposit shall be surrendered by order of the Governor-General upon satisfactory proof of compliance with the laws and regulations relative to the use of firearms.

[1780-5, 23.]

SECTION 1118. *Forms and Regulations to be Prescribed by Governor-General.* — The Governor-General shall prescribe such forms and promulgate such regulations as he shall deem necessary for the proper enforcement
of this law.

[1780-30.]

SECTION 1119. Suspension of Firearms Law in Department of Mindanao and Sulu. — The Governor-General may at any time, in his discretion, by executive order, suspend the operation of this article in the Department of Mindanao and Sulu and subsequently restore the same therein to full effect.

[1808-1; Ex. Or. 16 (1908).]

CHAPTER 33

Bureau of Public Works

ARTICLE 1

Organization of Bureau

SECTION 1125. Chief Officials of Bureau of Public Works. — The Bureau of Public Works shall have one chief and two assistant chiefs, designated respectively as the Director of Public Works, the chief constructing engineer, and the chief designing engineer.

There shall be in this Bureau an officer to be known as the consulting architect, who, under the supervision of the Director of Public Works, shall be charged with the performance of such duties of the Bureau as relate to the architectural features of public works and improvements. The consulting architect may engage in private work and receive compensation therefor, provided such work shall not be allowed to interfere with the discharge of his official duties.

[1407-13 (a); 1495-1, 2; 2319-1 (Bur. Pub. Work).]

SECTION 1126. Functions of Bureau of Public Works. — The general functions of the Bureau of Public Works shall, among other things, comprise:

(a) The maintenance and repair of Insular buildings, the custody and care of vacant unassigned Insular buildings, and such other public buildings as may be designated by the Governor-General.

[1407-13; Comp., 1294 (a).]

(b) The assignment of quarters to Insular Bureaus and Offices in the public buildings.
(c) The giving of advice to the Governor-General the Philippine Legislature, the Philippine Commission, and the Secretary of Commerce and Police upon matters pertaining to engineering work of all kinds and the architectural features of public works and improvements in general.

(d) The making of needful preliminary investigations, plans, and specifications for the construction or repair of public works and improvements; the obtaining of bids for contract work, the acceptance or rejection of the same, and the awarding of contracts therefor.

(e) The preparation of plans and estimates with reference to provincial and municipal works and improvements, the letting of contracts therefor, and supervision over the construction, maintenance, and repair thereof, as hereinafter provided.

(f) The supervision over the architectural features of buildings, parks, streets, and permanent constructions and improvements of a public character throughout the Islands, whether pertaining to the Insular or other branch of the Government; and the procurance of architectural plans for public buildings by means of public competition, when deemed advisable.

(g) The construction of sewers, waterworks, irrigation systems and other public works requiring engineering skill, and the construction and equipment of public buildings and public improvements directed by law to be done on behalf of the Insular Government, when the accomplishment of such work is not otherwise specially provided for by law.

(h) The construction and repair of lighthouse towers and buildings appertaining thereto; the construction of wharves, docks, jetties, retaining walls, and all other port works; the work of reclaiming land.
from the sea by dredging, filling in, or otherwise, and the construction of all structures in connection with the improvement of the facilities for loading and unloading vessels, and the construction, repair, and maintenance of bridges crossing navigable waters, and river and harbor improvements; but when a bridge is constructed across navigable waters, the project for the construction thereof shall be prepared with the concurrence of the Bureau of Customs, and in case of its disagreement with the Bureau of Public Works, the Governor-General shall decide.

(i) The apportionment and appropriation of waters and of water rights; and the inspection, control, and supervision of works for the use of waters.

[2152.]

(j) The registration of motor vehicles, the licensing of operators of such vehicles, and supervision over motor-vehicle traffic.

[2159-3, 47.]

SECTION 1127. Execution of Work for Private Parties. — Subject to approval by the Secretary of Commerce and Police, work may be executed by the Bureau of Public Works for private parties, the total charges thereof to be collected and deposited to the credit of appropriations for current expenses of the Bureau of Public Works and become available therefor.

SECTION 1128. Supervision Over Architectural Features of Manila Improvements. — The Bureau of Public Works shall exercise supervision over the architectural and landscape features of the parks and city walls of the city of Manila, the approaches thereto, and of the moats and the area between them and the boundary streets of Intramuros. In case the Director of Public Works and the Municipal Board shall fail to agree on the treatment of such matters, the questions at issue shall be referred to the Governor-General for final decision.

[1495-2; 2314-1.]

SECTION 1129. Request of Municipal Board for Recommendation of Consulting Architect. — The Municipal Board of the city of Manila, before expending any appropriation for the construction of buildings or architectural works of a permanent character or for repairs or alterations which materially affect the architectural appearance of buildings of a permanent character or of any construction involving a modification of the Burnham plans, including the laying
out or alteration of public streets and parks, shall request the written opinion and recommendation of the consulting architect, through the Director of Public Works, and shall not proceed in the matter until such is received.

[1495-6.]

SECTION 1130. **Burnham Plans for Improvements in Manila and Baguio.** — The general plan prepared by D. H. Burnham, commonly known as the Burnham plan for the improvement of the city of Manila, and the Burnham plan for the improvement of Baguio, shall be the bases for the future development of these places.

The consulting architect is charged with the interpretation of these plans and he shall prepare details where architectural effect or monumental features are involved.

[1495-4.]

SECTION 1131. **Authority of Officials to Administer Oaths and Take Testimony.** — The Director of Public Works, the assistant chiefs, and chiefs of divisions in the Bureau of Public Works shall have authority to administer oaths in the transaction of official business. The same officials or other officer or employee of the Bureau thereunto especially deputed by the Director of Public Works shall have further authority to take testimony in any matter within the jurisdiction of the Bureau of Public Works.

Any official in charge of a public work under the authority of the Insular Government or any provincial government shall also have authority to administer oaths.

[2152-31.]

SECTION 1132. **Execution of Contracts and Leases for Buildings in Territory Under Control of Philippine Commission.** — All contracts and leases for the use and occupancy of Government buildings or cottages in the territory under the exclusive control of the Philippine Commission shall be executed by the Director of Public Works, with the approval of the Secretary of Commerce and Police.

[268-3 (2) ; 2102-1.]

SECTION 1133. **Medical Supplies and Attendance for Employees of Bureau.** — When officers and employees of the Bureau of Public Works are engaged on authorized public works at places where usual medical attendance is
not accessible, the Director of Public Works may, with the approval of the Department head, appoint such physicians at fixed monthly salaries as may be, in his judgment, for the best interest of the service, the cost of the same being chargeable to the funds available for the project in question.

[2319-1 (Bur. Pub. Works).]

ARTICLE II

District Engineers

SECTION 1134. Engineering Districts. — With the approval of the Secretary of Commerce and Police, the Director of Public Works shall divide the Philippine Islands into such number of engineering districts as shall from time to time be deemed advisable. The several engineering districts shall, as far as practicable, be coextensive with the territorial limits of the respective provinces.

[1401-2.]

SECTION 1135. District Engineer. — To each engineering district shall be assigned a civil engineer, who shall be known as the district engineer. With the approval of the Secretary of Commerce and Police, a district engineer may be changed by the Director of Public Works from one district to another, or he may be assigned to other duty, or additional duties, as the service may require.

The Director of Public Works shall designate the respective official stations of the district engineers, and it shall be the duty of the provincial board to provide the requisite quarters, fixtures, furniture, equipment, and office and engineering supplies for his office.

[1401-2, 13.]

SECTION 1136. Functions of District Engineer. — The district engineer shall have general supervision over the construction, maintenance, and repair of provincial public works of the district to which he is assigned and over all contracts connected with such works.

[1752-1; 2319-1 (Bur. Pub. Works).]

Upon request of any provincial board in his district, the district engineer shall make investigations and surveys of proposed construction or repair of public works, and shall submit to said provincial board reports and estimates of the cost of construction or repair of such proposed works with his recommendations, and he shall, subject to the regulations of the Bureau of Public Works, prepare plans
and specifications for such public works as may be required by the provincial board.

[1752-1.]

It shall be the duty of the district engineer to prepare a comprehensive scheme of roads for all of the provinces and municipalities in his district, which shall be submitted, with his recommendations, to the provincial and municipal governments interested.

[1401-3.]

SECTION 1137. District Engineer as Adviser to Municipalities and Townships. — The district engineer shall act in an advisory capacity to the municipalities, townships, and other local political divisions. Upon request by any municipal or township council, and subject to the approval of the provincial board, it shall be his duty to make investigations and surveys for the proposed construction or repair of public works, and to submit to the president reports and estimates of the cost of such construction or repair, with his recommendations.

Upon request of any municipal or township council, subject to the regulations of the Bureau of Public Works, he shall prepare plans and specifications for such public works as may be required; and upon like request he shall be charged with the supervision of the construction or repair of the same.

[1401-7.]

SECTION 1138. Supplies and Materials for Use in Prosecution of Municipal Works. — Upon being authorized or requested by any provincial board or municipal council to make any investigations or surveys, or proceed with the construction or repair of any public works, the district engineer shall give his memorandum receipt for such available provincial or municipal property as shall be necessary for the prosecution of the work to the provincial or municipal officer accountable for the property, by whom it shall be issued to said engineer, and he shall be responsible for the return of the same to said accountable officer unless he shall present to said officer a certificate satisfactory to the Insular Auditor that the same has been properly expended or accounted for, and he shall have supervision over such provincial or municipal employees, tools, supplies, transportation, and material as may be assigned to him for projects authorized by said provincial or municipal governments.

Such additional supplies, tools, and material as may be necessary for the satisfactory completion of authorized works shall be secured for the district engineer by the proper provincial or municipal officer in the usual manner, and the
provincial or municipal government authorizing such works shall make appropriations to pay for the same.

The Director of Public Works, whenever he shall deem the same to be in the interests of the public service, may place at the disposal of the district engineers, upon proper memorandum receipt, property under his control belonging to the Insular Government, and shall fix a reasonable charge to pay for the necessary expenses connected therewith and the wear and tear thereon, and said charge shall appear in the statement of the district engineer and shall be paid by the provincial or municipal government interested, as hereinafter provided.

[1401-8; Comp., 1302.]

SECTION 1139. Expenses of Work Done by District Engineer. — The district engineer shall submit to the Director of Public Works a statement showing the cost of authorized surveys and investigations made by him and of the superintendence of construction, repair, and maintenance of public works rendered by him for provinces and municipalities, and such cost shall be chargeable against the province or municipality for which such projects were accomplished, under such rules and regulations as may be jointly prepared by the Insular-Auditor and the Director of Public Works. It shall be the duty of the provincial or municipal government incurring charges to make appropriations providing for the payment of the same, and moneys so paid shall revert to the general funds in the Insular Treasury.

[1401-11; Comp., 1304.]

The salaries and wages of employees engaged in the prosecution of specific provincial or municipal public works shall be paid by the province or municipality concerned.

[1401-9; Comp., 1303.]

SECTION 1140. Special Assignment of Engineer to Superintend Provincial Construction Work. — Upon the request of the provincial board of any province to which a district engineer is not assigned, the Director of Public Works shall, with the approval of the Secretary of Commerce and Police, assign from the engineering force under his control an engineer to prepare plans and estimates for engineering work desired by such provincial board, or to supervise the construction of engineering work which has been duly authorized. In case of such assignment the provisions of the next preceding section with regard to payment of the expense of such service shall apply to the interested province, municipality, or township.
SECTION 1141. District Engineer in Capacity of Sanitary Engineer. — Within their respective districts, district engineers shall act as sanitary engineers, and shall consult with district health officers regarding sanitary improvements therein.

District engineers shall give information to district health officers as to the existence of insanitary conditions and of any failure to comply with legal sanitary orders and regulations which may come to their knowledge.

ARTICLE III

Contracts for Public Works

SECTION 1142. Letting of Contracts for Insular Works. — When any Insular public work of construction or repair involves an estimated cost of three thousand pesos or more, the contract therefor shall, except as hereinbelow provided, be awarded by the Director of Public Works to the lowest responsible bidder after publication extending over a period of at least ten days.

Publication in such case shall be effected by advertisement in a paper of general circulation in the province or city where the work is to be done, and by posting notice at the main entrance of the provincial building, if the work is to be done in a province. When there is no local paper of general circulation published in the province in question, the newspaper publication herein required may be effected, if advisable, through the medium of a Manila daily of general circulation or of any paper of general circulation published in any province. In the discretion of the Director of Public Works, publication hereunder may be made in two newspapers, one of which shall be printed in the English language and one in some other language; and nothing herein shall be construed to prevent the Director of Public Works from adopting such additional means of publication as will secure ample publicity for all invitations for bids.

When the work involves the construction or repair of a lighthouse, or of a road or trail, and in any case where the work to be accomplished is in a locality where contractors are not available or is of such character that advertising for bids would probably be fruitless, the Director of Public Works may waive the requirements of this section and, with the approval of the Secretary of Commerce and Police, may either let the contract to a private contractor or proceed to execute the work himself.
In the case of Insular public works involving an expenditure of less than three thousand pesos, it shall be discretionary with the Director of Public Works either to proceed with the work himself or to let the contract to the lowest bidder after such publication and notice as shall be deemed appropriate or as may be, by regulation, prescribed.

[584-5, 6; 888-4; 1401-5; 1752-2; 2019.]

SECTION 1143. Authority to Reject Bids. — When such course appears best to subserve the interest of the Government, the Director of Public Works may reject any or all bids for any contract subject to his award; and when all bids are rejected he may proceed to advertise anew, or with the approval of the Secretary of Commerce and Police, he may himself proceed to execute the work.

[584-6.]

SECTION 1144. Letting of Contract for Provincial Works. — Except in the case of work upon roads or trails, every provincial public work of construction or repair involving an estimated expenditure of three thousand pesos or more shall be let to the lowest responsible bidder, after public advertisement for not less than ten days in a paper of general circulation in the province, if such there be, and by notice posted for not less than ten days at the main entrance of the provincial building; but nothing herein shall be construed to prevent the giving of such further notice or making such further publication as will secure ample publicity for all invitations for bids.

Provincial work not within the purview of the preceding paragraph may be prosecuted upon provincial account or may be let without advertisement, subject to the regulations of the Bureau of Public Works.

The district engineer shall perform the duties incident to advertising for bids for provincial public works, and the letting of contracts therefor; and with the approval of the provincial board, he may reject any or all bids received, in which case he may advertise anew or, with the approval of the board, may proceed with the execution of the work upon provincial account.

[1401-5; 1752-2.]

SECTION 1145. Execution of Contracts for Public Works. — Contracts awarded by the Director of Public Works for the construction or repair of public works and improvements of any kind shall be executed on behalf of the Government by said Director, with the approval of the Secretary of Commerce and Police.
Contracts awarded by a district engineer for the construction or repair of provincial public works and improvements of any kind shall be executed on behalf of the provincial government by said engineer, with the approval of the provincial board.

Contracts awarded by a district engineer for the construction or repair of public works or improvements undertaken on account of a municipality or other local political division shall be executed by the district engineer, with the approval of the local council of the political division concerned, if any.

SECTION 1146. Bond to be Given by Contractor. — The officer charged with the duty of awarding a contract for any public work may, under the regulations of the Bureau of Public Works, require the contractor to give an adequate bond to secure the proper accomplishment of the work to be done or to secure not only the proper accomplishment of the work but also the satisfaction of obligations for materials used and labor employed upon the same.

SECTION 1147. Certificate Showing Completion of Work. — No payment, partial or final, shall be made on any public work of construction or repair without a certificate on the voucher therefor to the effect that the work for which payment is contemplated has been accomplished in accordance with the terms of the contract and has been duly inspected and accepted. Such certificate shall be signed by a duly authorized representative of the Director of Public Works having full knowledge of the facts in the case.

SECTION 1148. Discharge of Bond. — After the work has been duly accepted by the Government, any bond given by the contractor to secure the proper accomplishment of the work shall be deemed to be discharged and shall be surrendered by the Director of Public Works; but if by the terms of the bond the obligors are bound to satisfy claims for material and labor, the bond shall not be surrendered until the expiration of two months from the acceptance of the work, and if meanwhile any materialman or laborer shall give written notice to the Director of Public Works to the effect that he has a just claim against the contractor for materials used or labor employed upon the work, the bond shall not be surrendered until the claim in question shall have been satisfied or its lack of equity established. Upon any such bond the materialman or laborer, giving notice as above prescribed, shall have a legal right of action for the enforcement of his claim.

CHAPTER 34
Bureau of Coast and Geodetic Survey

SECTION 1150. Chief Official of Bureau of Coast and Geodetic Survey. — The Bureau of Coast and Geodetic Survey shall have one chief, to be known as the Director of Coast Surveys.

[1407-17; 2319-1 (Bur. C. and G. Survey).]

SECTION 1151. Functions of Bureau of Coast and Geodetic Survey. — The functions of the Bureau of Coast and Geodetic Survey shall embrace the following matters:

(a) The making of hydrographic and topographic surveys of harbors, gulfs, bays, channels, approaches, seas, navigable rivers and lakes, and other waters adjacent to the Philippine Islands or pertaining thereto.

(b) The determination and location of geographic positions to be used as points of control for the coast and interior surveys.

(c) The establishment and marking of meridian lines and the determining of the magnetic variation on such lines and the annual changes therein.

(d) The making of tidal observations and the collection and compilation of such tidal data as may be necessary for charts and predictions of tidal movements and the collection of such data concerning currents as may be required in a complete hydrographic survey.

(e) The compilation, from all available sources, of information pertaining to other surveys in or near the Philippine Islands which may be of general value, and the publication in suitable form, for the Insular Government, of topographic maps of the several islands.

(f) The collection and distribution of hydrographic and geographic information valuable to craft navigating in Philippine waters.

(g) The compilation of all available data for complete coast pilots and sailing directions for the Islands, to be issued in sections, convenient for revision and reference.

(h) The publication in Manila, so as to give early publicity to valuable information obtained, of advance editions of the charts of the coasts, of coast pilots, of notices to mariners, and such other publications
relating to the geography or hydrography of the Archipelago as come within the scope of the Survey.

[Proposed plan of work, United States Coast and Geodetic Survey in Philippine Islands.]

SECTION 1152. Supervision Over Bureau. — The Bureau of Coast and Geodetic Survey shall be administered and its work performed under the direction of the Coast and Geodetic Survey of the United States; but the Director of the Bureau shall report to the Governor-General of the Philippine Islands so far as concerns the expenditure of funds furnished by the Philippine Government.

[1407-17.]

CHAPTER 35

Bureau of Posts

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1155. Title of Chapter. — This chapter shall be known as the Postal Law.

ARTICLE I

Organization of Bureau

SECTION 1156. Chief Officials of Bureau of Posts. — The Bureau of Posts shall have one chief and one assistant chief, designated respectively as the Director of Posts and the Assistant Director of Posts.

[1407-15 (a, b); 2319-1 (Bur. Posts); Comp., 1320.]

SECTION 1157. General Jurisdiction of Bureau of Posts. — The Bureau of Posts shall have exclusive authority to establish, maintain and discontinue post-offices and to control all mail and postal business conducted in the Philippine Islands, as well upon the waters within the maritime jurisdiction of the Philippine Government as upon land, and it shall likewise have the exclusive control and management of all telegraph and telephone lines and service, including submarine cables and wireless installations, now or hereafter under the jurisdiction or control of the Government of the Philippine Islands.

Upon recommendation of the Director of Posts, approved by the Secretary
of Commerce and Police, the Governor-General may authorize the establishment, by a provincial or municipal government or by any branch of the Insular service, of telephone lines to serve local or temporary interests, without being subject to the jurisdiction of the Bureau of Posts.

[1407-15 (a, b).]

SECTION 1158. **Postal Conventions with Foreign Countries.** — For the purpose of making better postal arrangements with foreign countries, or to counteract their adverse measures affecting our postal intercourse with them, the Director of Posts, with the approval of the Department head, may negotiate and conclude postal conventions, and may fix the rates of postage on mail matter conveyed between the Philippine Islands and foreign countries.

SECTION 1159. **Inspection Districts of Bureau of Posts.** — The Director of Posts shall divide the Philippine Islands into such number of inspection districts as may from time to time be required for administrative purposes. Each of these districts shall be in charge of an inspector of the Bureau of Posts.

SECTION 1160. **Duties of Inspectors.** — It shall be the duty of every inspector of the Bureau of Posts to see that the laws and regulations pertaining to said Bureau are faithfully executed and complied with, to aid in the prevention, detection and punishment of any frauds or delinquencies in connection therewith, to examine into the efficiency of all officers and employees of the Bureau and to exercise general supervision over the work of the Bureau within the particular district or along the particular lines to which he is assigned. He shall report in writing to the Director any neglect, incompetency, delinquency, or malfeasance in office of any officer or employee of the Bureau of which he may obtain knowledge, with a statement of all the facts in each case and any evidence sustaining the same.

SECTION 1161. **Assignment of Inspectors to Special Duties.** — Inspectors of the Bureau of Posts may be assigned to duty under the direction of any officer of the Bureau and may be assigned to special duties other than those of inspector proper. Any officer or employee of the Bureau may be assigned to the duties of inspector without change of his official character or salary, and when so assigned, may exercise any power or perform any act which might be exercised or performed by a regularly appointed inspector of the Bureau.

SECTION 1162. **Authority of Officers of Bureau to Make Arrests and Seizures.** — The Director of Posts, the Assistant Director of Posts, and inspectors of the Bureau of Posts shall have authority to make seizures under the Postal Law and to make arrests in flagrante for violations of the penal provisions connected
therewith, or upon warrant, subject in all respects to the same restrictions as prevail in regard to arrests by peace officers in general.

SECTION 1163. Authority to Make Searches on Land. — The Director of Posts, the Assistant Director of Posts, and inspectors of the Bureau of Posts may make searches for mailable matter transported in violation of law; and in so doing may open and search any car or vehicle passing, or having lately before passed, from any place at which there is a post office to any other such place, or any box, package, or packet, being, or having lately before been, in such car or vehicle, or any store or house, other than a dwelling house, used or occupied by any common carrier or transportation company, in which such box, package, or packet may be contained, whenever such agent or officer has reason to believe that mailable matter, transported contrary to law, may therein be found.

SECTION 1164. Searches and Seizures on Board Vessels. — Any officer or employee of the Bureau of Posts when instructed by the Director to make examinations and seizures, and the collector or other customs officer of any port without special instruction, shall carefully search all vessels for letters which may be on board or which have been conveyed contrary to law.

SECTION 1165. Authority of Officers to Administer Oaths and Take Testimony. — The Director of Posts, the Assistant Director of Posts, chiefs of divisions, and inspectors of the Bureau of Posts may administer oaths and take testimony in any official business or investigation conducted by them touching matters within the jurisdiction of the Bureau.

SECTION 1166. Appointment of Civil-Service Employee to Position of Postmaster. — To facilitate the establishment of post offices at places where it is not practicable to secure suitable persons not in the public service for appointment as postmaster, the Director of Posts is authorized to appoint as postmaster persons employed in other branches of the civil service, with the approval of the head of the Department or Departments in which such persons are employed. A person in the public service who may be thus appointed shall, in addition to his salary in the branch of the service in which he is employed, receive the compensation provided for such postal service.

[181-4.]

SECTION 1167. Postmaster Serving without Compensation at Army Post. — When the commanding general of the Philippine Department shall request that a post office be opened at an Army post where it is not feasible to establish such an office on an independent footing, the Director of Posts may, nevertheless, there establish a post office, provided a person in the military service is designated to act
as postmaster without compensation and without allowance for rent, light, or furniture.

[181-7.]

SECTION 1168. Officers and Employees Not to Receive Fees. — No person employed in the postal service shall receive any fees or perquisite on account of the performance of official duties.

SECTION 1169. Fixing of Postal Rates and Charges. — The rates and manner of collection of postage, registry fees, special delivery charges, money order fees, telegraphic transfer fees, and charges for the transmission of messages by telegraph, telephone, or wireless telegraphy shall be prescribed by the Director of Posts with the approval of the Department head, subject to the limitations contained in this chapter.

[See 1476-1, 2.]

SECTION 1170. Compensation Allowance for Overtime Work. — When necessary service beyond office hours or upon a holiday is rendered by an employee of the Bureau of Posts upon requirement of the Director of Posts, an equal amount of time may be allowed him on a regular work day, but no accumulation of such time shall be allowed for vacation purposes.

SECTION 1171. Uniform for Employees of Bureau. — The Director of Posts may prescribe a uniform to be worn by any particular class of employees of the Bureau of Posts.

ARTICLE II

Mail Matter

SECTION 1172. Classes of Mail Matter. — Mail matter is divided into three classes, viz:

(a) First-class mail matter, which includes letters, postal cards and all other matter wholly or partly in writing (except as hereinafter specially provided), or which is sealed or otherwise closed against inspection, or which is not wrapped and packed as prescribed by the regulations of the Bureau of Posts for matter of the class to which it would otherwise belong.

(b) Second-class mail matter, which includes all newspapers and other publications, within the conditions named in the next succeeding
Third-class mail matter, which includes all matter not declared nonmailable by law or regulation, the same not being included in the first or second class.

SECTION 1173. Conditions for Admission of Publications to Second Class. — The conditions upon which a publication shall be admitted to the second class are as follows:

(a) It must be issued at stated intervals, as frequently as four times a year, and bear a date of issue, and be numbered consecutively.

(b) It must be issued from a known office of publication.

(c) It must be formed of printed paper sheets, without board, cloth, leather, or other substantial binding, such as distinguish printed books for preservation from periodical publications.

(d) It must be originated and published for the dissemination of information of a public character, or devoted to literature, the sciences, arts, or some special industry, and have a legitimate list of subscribers.

(e) It must be sent by the publisher thereof, and from the office of publication, or from a news agency to actual subscribers thereto, or to other news agents.

Nothing in this section contained shall be so construed as to admit to the second-class rate regular publications, designed primarily for advertising purposes, or for free circulation, or for circulation at nominal rates.

Publishers of matter of the second class may, without subjecting it to extra postage, fold within any regular issue a supplement; but in all cases the added matter must be germane to the publication which it supplements, that is to say, matter supplied in order to complete that to which it is added or supplements, but omitted from the regular issue for want of space, time or greater convenience, and such supplement must in every case be issued with the publication, and bear the title and date of the publication which it supplements and its pages be numbered consecutively.

SECTION 1174. Writing in or on Second-Class Matter. — Mailable matter of the second class shall contain no writing, print, or sign thereon or therein in addition to the original print, except as herein provided, to wit: The name and
address of the person to whom the matter shall be sent, index figures of subscription book either printed or written, the printed title of the publication and the place of its publication, the printed or written name and address, without addition of advertisement, of the publisher or sender, or both, and written or printed words or figures, or both, indicating the date on which the subscription to such matter will end, the correction of any typographical error, a mark (except by written or printed words) to designate a word or passage to which it is desired to call attention; the words "sample copy" when the matter is sent as such, the words "marked copy" when the matter contains a marked item or article. And publishers or news agents may inclose in their publications bills, receipts, and orders for subscriptions thereto, but the same shall be in such form as to convey no other information than the name, place of publication, subscription price of the publication to which they refer, and the subscription due thereon.

SECTION 1175. Writing in or on Third-Class Matter. — Upon matter of the third class or upon the wrapper or envelope inclosing the same, or the tag or label attached thereto the sender may write his own name, occupation, and residence or business address, preceded by the word "from", and may make marks other than by written or printed words to call attention to any word or passage in the text, and may correct any typographical errors. There may be placed upon the blank leaves or cover of any book or printed matter of the third class a simple manuscript dedication or inscription not of the nature of a personal correspondence. Upon the wrapper or envelope of third class matter or the tag or label attached thereto may be printed any matter mailable as third class, but there must be left on the address side a space sufficient for a legible address and necessary stamps.

There may also be placed on the mail matter of the third class or on the package, wrapper, or envelope inclosing same, or on a tag or label attached thereto, either in writing or otherwise, the words "Please do not open until Christmas", or words to that effect.

SECTION 1176. What is Included in Address. — In all cases directions for transmission, delivery, forwarding, or return shall be deemed part of the address.

SECTION 1177. Printed Matter to be Dried and Wrapped. — No printed matter shall be received to be conveyed by mail unless it is sufficiently dried and inclosed in proper wrappers.

SECTION 1178. Definition of "Printed Matter." — "Printed matter" within the intendment hereof is the reproduction upon paper, by any process except that of handwriting, of any words, letters, characters, figures, or images, or of any
combination thereof, not having the character of an actual and personal correspondence.

SECTION 1179. **Opening of First-Class Mail Matter.** — When first-class mail matter is found to be undeliverable by reason of the insufficiency or inaccuracy of the address on the outside of the envelope or wrapper or by reason of the failure of the addressee to call for the matter, if held subject to call, it may be opened at the dead-letter office of the Bureau of Posts by an employee of the Bureau thereunto duly authorized by the Director. A letter addressed to a person in the United States may likewise be opened if deposited in the mail without the prepayment thereon of one full rate of postage. But matter with a sufficient return address, shall not be thus opened until returned to such address, with like inability to deliver the same to the sender, and a letter bearing the card of a hotel, school, college or other public institution or office printed on the envelope, shall not be returned unless the card includes a printed or written request for return. The period during which undelivered letters shall remain in any post office before being forwarded to the dead-letter office shall be prescribed by regulation.

Save as provided in the preceding paragraph, no person other than the addressee or sender, or the duly authorized agent of such, shall open or break the seal of any envelope or wrapper containing mailable first-class matter; and nothing in this chapter contained shall be deemed to authorize the opening of any such matter except as in this section provided.

SECTION 1180. **Examination of Second and Third Class Mail Matter.** — Any envelope, package, or wrapper containing matter of the second or third class may be examined at the office of mailing, and shall be charged with postage at the highest rate to which any of the inclosed matter is subject, but nothing herein contained shall be so construed as to prohibit the insertion in periodicals of advertisements attached permanently to the same.

SECTION 1181. **Absolutely Nonmailable Matter.** — No matter belonging to any of the following classes, whether sealed as first-class matter or not, shall be imported into the Philippine Islands through the mails, or be deposited in or carried by the mails of the Philippine Islands, or be delivered to its addressee by any officer or employee of the Bureau of Posts:

1. Written or printed matter in any form advertising, describing, or in any manner pertaining to, or conveying or purporting to convey any information concerning any lottery, gift enterprise or similar scheme depending in whole or in part upon lot or chance, or any scheme, device, or enterprise for obtaining any money or property of any kind by means of false or fraudulent pretenses, representations, or
promises.

(b) Written or printed matter in any form containing scurrilous libels against the Government of the United States or the Government of the Philippine Islands, or containing any statement which tends to disturb or obstruct any lawful officer in executing his office or in performing his duty, or which tends to instigate others to cabal or meet together for unlawful purposes, or which suggests or incites rebellious conspiracies or tends to disturb the peace of the community or to stir up the people against the lawful authorities.

(c) Articles, instruments, drugs, and substances designed, intended, or adapted for preventing conception or producing abortion, or for any indecent or immoral use, or which are advertised or described in a manner calculated to lead another to use or apply them for preventing conception or producing abortion, or for any indecent or immoral purpose.

(d) Written or printed matter and photographs, engravings, lithographs, and other representations of an obscene, lewd, lascivious, filthy, indecent, or libelous character, including all such matter which advertises or describes or gives, directly or indirectly, information where, how, from whom, or by what means any article, instrument, drug, or substance enumerated in the preceding subsection hereof may be obtained or made, or where or by whom any act or operation of any kind for the procuring or producing of abortion will be done or performed, or how or by what means conception may be prevented or abortion produced.

(e) Live or dead animals (dried-stuffed animals excepted), insects and reptiles, explosives, inflammable materials, infernal machines, mechanical, chemical or other devices and compositions which may ignite or explode, all disease germs and scabs, and all other natural or artificial articles, compositions and materials, which may hurt, harm, or injure another, or damage, deface, or otherwise injure the mails or other property.

(f) Spirituous, vinous, malted, fermented, or other intoxicating liquors of any kind.

(g) Any other matter which by law or treaty stipulation is absolutely debarred from transmission in the mails.
SECTION 1182. Matter Unmailable Under Certain Conditions. — Matter otherwise of a mailable character may be unmailable for failure to comply with the conditions requisite for transmission through the mails or for the carriage of which the Bureau of Posts has no adequate facilities.

SECTION 1183. Disposition of Nonmailable Matter. — All matter which is absolutely nonmailable by reason of its nature and which is deposited in any post office for transmission or delivery by mail, shall be forfeited to the Government.

Matter unmailable under section one thousand one hundred and eighty-two, above, when deposited in any post office for transmission or delivery by mail, shall be returned to the person who so deposited it if his identity is known or can be ascertained, but shall not be forwarded or delivered to its addressee.

SECTION 1184. Classes of Mail Matter which shall be Transmitted Free of Charge. — Official mail of officers of the United States Government, addressed for delivery in the Philippines, in the United States or any of its possessions, or at any United States postal agency, shall be received, transmitted, and delivered in the mails of the Philippine Islands free of ordinary postal charges when the outside envelope or wrapper thereof bears, over the words "Official Business", the name of the Department, and if it is from a Bureau or Office, the name of such Bureau or Office, from whence transmitted, with the signature of the officer who offers it for transmission and a statement of the penalty for the misuse of such envelope or wrapper to avoid the payment of postage on nonofficial matter. This privilege shall not extend to any Department, Bureau, or Office of the Government of the Philippine Islands, except the Bureau of Posts.

SECTION 1185. Disposition of Dead Letters and Valuable Inclosures Therein. — Dead letters containing valuable inclosures shall be recorded in the dead-letter office; and when they cannot be delivered to the party addressed nor to the writer, the contents thereof shall be disposed of, and a careful account shall be kept of the amount realized in each case, which shall be subject to reclamation by either the party addressed or the sender, for four years from the recording thereof after which it shall become a part of the postal revenues. All dead letters and other mail matter not valuable which cannot be delivered to either addressee or sender shall be destroyed in the manner prescribed by the regulations of the Bureau.

SECTION 1186. Disposition of Undelivered Matter of the Second and Third Classes. — Second and third class mail matter shall not be returned to sender or remailed until the return postage has been fully prepaid on the same; but in all cases where undelivered matter of these classes is of obvious value, the
sender, if known, shall be notified of the fact of nondelivery, and be given an opportunity to prepay the return postage.

SECTION 1187. Special Delivery. — Mailable matter upon which a special-delivery stamp shall be duly affixed in addition to the lawful postage thereon shall be entitled to immediate delivery within two kilometers of the post office to which addressed or within such greater limits as may be fixed by the Director.

When in addition to the stamps required to transmit any letter or package of mail matter through the mails, there shall be attached to the envelope or wrapper ordinary stamps of any denomination to the value of twenty centavos, with the words "special delivery" or their equivalent written or printed on the envelope or wrapper, under such regulations as the Director of Posts may prescribe, the said package shall be handled, transmitted, and delivered in all respects as though it bore a regulation special-delivery stamp.

SECTION 1188. Insufficient Postage on Special-Delivery Letters. — The omission by the sender to place the ordinary postage required upon a letter bearing such special-delivery stamp and otherwise entitled to immediate delivery shall not hinder or delay the transmission and delivery thereof, but such postage shall be collected upon its delivery, in the manner provided for the collection of deficient postage resulting from the overweight of letters.

ARTICLE III

Registration of Mail Matter

SECTION 1189. Establishment of Registry System. — For the greater security of valuable mail matter the Director of Posts shall establish a uniform system of registration, under regulations approved by the Department head. As a part of such system of registration he may, in his discretion, provide rules under which the senders or owners of registered matter may be indemnified for losses thereof in the mails, the indemnity to be paid out of postal revenues, but in no case to exceed one hundred pesos for any registered piece, or the actual value thereof when that is less than one hundred pesos, and for which no other compensation or reimbursement to the loser has been made.

SECTION 1190. Manner of Registering Mail Matter and Paying Registry Fees. — Mail matter shall be registered only on the application of the party posting the same, and the fee therefor shall not exceed forty centavos in addition to the regular postage. Letters upon the official business of the Bureau of Posts which require registering shall be registered free of charge; but with this exception the
registry fee must be fully prepaid in all cases by means of postage stamps affixed to the envelope or wrapper.

SECTION 1191. Registry Receipts. — When the sender shall so request, a receipt shall be taken on the delivery of any registered mail matter, showing to whom and when the same was delivered, which receipt shall be returned to the sender.

ARTICLE IV
Postal Money Orders

SECTION 1192. Money-Order System. — To promote public convenience, and to insure greater security in the transfer of money through the mail, the Director of Posts shall establish and maintain, subject to the regulations of the Bureau of Posts, a uniform money-order system, at all suitable post offices, which shall be designated as "money-order offices". The fees collected for such service shall be accounted for separately from the other revenues of the Bureau.

SECTION 1193. Telegraphic Transfers. — Provision may likewise be made, for the convenience of the public, for the telegraphic transfer of funds between places in the Philippine Islands having telegraphic offices conducted by the Bureau of Posts. The maximum amount which may be thus transferred directly or indirectly, and payable to the same person, corporation or firm, shall be two thousand pesos Philippine currency, upon any one day.

[1851-1, 2.]

SECTION 1194. Extension of Money-Order System to Other Countries. — The Director of Posts may, with the approval of the Department head, extend the money-order service to other countries and places at rates and on conditions determined by him.

SECTION 1195. Money-Order Accounts and Transfers. — Money-order accounts shall be rendered as often as required by the Auditor. Transfers of money from postal receipts to money-order funds, or vice versa, may be made by the Postmaster, under such regulations as the Auditor may prescribe, when his receipts from the sale of money orders are insufficient to pay the orders drawn upon his office, or when the postal revenues are insufficient to meet immediately the authorized expenditures of his office.

[1792-48.]

SECTION 1196. Fees for Money Orders. — Until different rates are
prescribed in accordance with section eleven hundred and sixty-nine hereof, the fees charged for money orders shall be as in this section provided. The rate of fees chargeable on money orders issued from any post office in the Philippine Islands payable at the same or any other post office in the Philippine Islands shall be as follows:

For orders for sums not exceeding five pesos Philippine currency, ten centavos Philippine currency; over five pesos and not exceeding ten pesos Philippine currency, fourteen centavos Philippine currency; over ten pesos and not exceeding twenty pesos Philippine currency, twenty centavos Philippine currency; over twenty pesos and not exceeding forty pesos Philippine currency, twenty-four centavos Philippine currency; over forty pesos and not exceeding sixty pesos Philippine currency, twenty-eight centavos Philippine currency; over sixty pesos and not exceeding eighty pesos Philippine currency, thirty-four centavos Philippine currency; over eighty pesos and not exceeding one hundred pesos Philippine currency, forty centavos Philippine currency; over one hundred and twenty pesos Philippine currency, forty-four centavos Philippine currency; over one hundred and fifty pesos and not exceeding two hundred pesos Philippine currency, fifty-four centavos Philippine currency. Orders issued in United States currency payable in the Philippine Islands may be issued in corresponding amounts at corresponding rates.

[1476-1; Comp., 1347.]

The rate of fees chargeable on money orders issued from any post office in the Philippine Islands payable at any post office in the United States (including Hawaii, Puerto Rico, Guam, Tutuila, Samoa, and the United States Postal Agency at Shanghai, China), British Guiana, Canada, Cuba, Newfoundland, and the following islands in the West Indies: Antigua, Barbados, Dominica, Grenada, Jamaica, Montserrat, Nevis, St. Kitts, St. Lucia, Saint Vincent, Tortola (Virgin Islands), and Virgin Gorda (Virgin Islands), shall be as follows:

For orders for sums not exceeding two dollars and fifty cents United States currency, ten centavos Philippine currency; over two dollars and fifty cents and not exceeding five dollars United States currency, fourteen centavos Philippine currency; over five dollars and not exceeding ten dollars United States currency, twenty centavos Philippine currency; over ten dollars and not exceeding twenty dollars United States currency, thirty-two centavos Philippine currency; over twenty dollars and not exceeding thirty dollars United States currency, forty-eight centavos Philippine currency; over thirty dollars and not exceeding forty dollars
United States currency, sixty-two centavos Philippine currency; over forty dollars and not exceeding fifty dollars United States currency, seventy-six centavos Philippine currency; over fifty dollars and not exceeding sixty dollars United States currency, ninety centavos Philippine currency; over sixty dollars and not exceeding seventy-five dollars United States currency, one peso and sixteen centavos Philippine currency; over seventy-five dollars and not exceeding one hundred dollars United States currency, one peso and fifty centavos Philippine currency.

[1476-2; Comp., 1348.]

SECTION 1197. Maximum Amount Payable by Money Order. — No money order shall be issued for a greater sum than two hundred pesos Philippine currency, or one hundred dollars United States currency, and no postmaster shall directly or indirectly sell more than ten money orders in one day to one party payable to the same person outside of the Philippine Islands.

[1476-3.]

SECTION 1198. Indorsement of Money Order — Waiver of Identification. — More than one indorsement of a money order shall not be permitted; and no money order shall be issued conditioned that the identification of the payee, indorsee, or attorney shall be waived.

SECTION 1199. Repayment of Money Orders. — The postmaster issuing a money order shall repay the amount of it upon the application of the person who obtained it and the return of the order; but the fee for it shall not be returned.

SECTION 1200. Payment of Money Order After One Year from Date of Issue. — Domestic money orders shall not be paid at the offices upon which they are drawn, or at the offices of issue, after one year from the last day of the month of issue of such money orders; but such money orders shall be sent to the Director of Posts and shall be paid by warrant.

SECTION 1201. Issue of Duplicates of Lost Money Orders. — When a money order has been lost, within one year from the last day of the month of issue the Director of Posts, upon the application of the remitter, payee, or indorsee, may cause a duplicate to be issued provided the person losing the original shall furnish a certificate from the postmaster by whom it was payable that it has not been, and will not thereafter be paid; and a similar certificate from the postmaster by whom it was issued that it has not been, and will not thereafter be repaid.

SECTION 1202. Payment of Lost Money Order After One Year from Date of Issue. — When a money order, which has not been paid within one year from
the last day of the month of issue, has been lost, the Director of Posts, upon the application of the remitter, payee, or indorsee, shall issue a warrant for the payment thereof, as provided in the next preceding section hereof upon evidence satisfactory to the Director that the order has not been paid.

SECTION 1203. Fund For Payment of Stale Money Orders. — The proceeds of unredeemed money orders more than one year old shall be transferred once a year to a fund to be known as the stale money-order fund against which warrants may be drawn for the satisfaction of claims arising upon the same orders.

When an order remains unpaid for three years, so much of the stale money-order fund as corresponds to said order shall be subject to be covered into the unappropriated surplus and all moneys accruing from such orders may be so transferred once a year. If at any time thereafter application should be made for the payment of any such order, so much as was paid into the unappropriated surplus as its proceeds shall be subject to be returned, if necessary, to the stale money-order fund to meet the obligation in question.

ARTICLE V

Carriage of Mails

SECTION 1204. Carriage of Letter Mail. — The business of carrying letter mail is a Government monopoly, and no person shall engage therein except as hereinafter provided; but nothing herein shall be deemed to prohibit the conveyance or transmission of letters or packets by private means between places where the Government does not provide for the carriage of mails.

SECTION 1205. Letters in Official Stamped Envelopes. — All letters inclosed in official stamped envelopes, if the postage stamp is of a denomination sufficient to cover the postage that would be chargeable thereon if the same were sent by mail, may be sent, conveyed, and delivered otherwise than by mail, provided such envelope shall be duly directed and properly sealed, so that the letter cannot be taken therefrom without defacing the envelope, and the date of the letter or of the transmission or receipt thereof shall be written or stamped upon the envelope. But the Director of Posts may suspend the operation of this section upon any mail route where the public interest may so require.

SECTION 1206. Forfeiture for Illegal Carriage of Mail. — Every letter illegally transported, or concealed for the purpose of being illegally transported, and every package, bag, box, or parcel in which any such letter is so concealed, shall be forfeited to the Government.
SECTION 1207. *Carriage of Mails Between Post Offices.* — The Director of Posts shall provide by contract or otherwise, for the carriage of the mails between post offices in the Philippine Islands and between the Philippine Islands and the United States and foreign countries, in such manner and with such frequency as shall appear to him proper.

SECTION 1208. *Employees Not to be Interested in Mail Contracts.* — No employee of the Bureau of Posts shall be a contractor or concerned in any contract for carrying the mail.

**ARTICLE VI**

*Telegraph, Cable, and Wireless Service*

SECTION 1209. *Commercial Telegraph Business.* — All telegraph lines, wireless stations, and cables under the control of the Bureau of Posts shall be open to the public for the transmission of telegrams, subject to the regulations of the Bureau of Posts. Only official telegrams of the Bureau of Posts shall be transmitted free of charge.

"Telegram", as herein used, includes any written or printed message or communication transmitted or delivered for transmission by telegraph, cable, or wireless telegraphy.

SECTION 1210. *Improper Divulgence of Contents of Telegram.* — No officer or employee of the Bureau of Posts shall divulge to any unauthorized person the contents or purport of any telegram, knowledge of which shall have come to him by reason of his connection with said Bureau, nor shall he knowingly or negligently deliver a telegram to any one not authorized to receive the same.

SECTION 1211. *Inhibition Against Sending of False Telegram.* — No person shall file for transmission by the Bureau of Posts any message which purports to be signed by any person other than its actual sender, nor shall any person engaged in the service of transmitting telegrams in the Philippine Islands knowingly send, transmit, or deliver any such message.

**ARTICLE VII**

*Administrative Remedies*

SECTION 1212. *Fraud Orders.* — Upon satisfactory evidence that any person or company is engaged in conducting any lottery, gift enterprise, or scheme for the distribution of money, or of any real or personal property by lot, chance, or
drawing of any kind, or that any person or company is conducting any scheme, device, or enterprise for obtaining money or property of any kind through the mails by means of false or fraudulent pretenses, representations, or promises, the Director of Posts may instruct any postmaster or other officer or employee of the Bureau to return to the person depositing same in the mails, with the word "fraudulent" plainly written or stamped upon the outside cover thereof, any mail matter of whatever class mailed by or addressed to such person or company or the representative or agent of such person or company. The public advertisement by the person or company conducting such lottery, enterprise, scheme, or device, that remittances for the same may be made by registered letters to any other person, firm, bank, corporation or association named therein shall be held to be prima facie evidence of the existence of said agency by all the parties named therein, but the Director of Posts shall not be precluded from ascertaining the existence of such agency in any other lawful manner satisfactory to himself.

SECTION 1213. Deprivation of Use of Money-Order System. — The Director of Posts may, upon evidence satisfactory to him that any person or company is engaged in conducting any lottery, gift enterprise, or scheme for the distribution of money, or of any real or personal property by lot, chance, or drawing of any kind, or that any person or company is conducting any scheme, device, or enterprise for obtaining money or property of any kind through the mails by means of false or fraudulent pretenses, representations, or promises, forbid the issue or payment by any postmaster of any postal money order to said person or company or to the agent of any such person or company, whether such agent is acting as an individual or as a firm, bank, corporation, or association of any kind and may provide by regulation for the return to the remitters of the sums named in money orders drawn in favor of such person or company or its agent. The public advertisement by such person or company so conducting any such lottery, enterprise, scheme, or device, that remittances for the same may be made by means of postal money orders to any other person, firm, bank, corporation, or association named therein shall be held to be prima facie evidence of the existence of said agency by all the parties named therein; but the Director shall not be precluded from ascertaining the existence of such agency in any other lawful manner.

SECTION 1214. Destruction of Certain Forfeited Matter. — When any article which is dangerous to be kept or handled or which is devoid of value or incapable of legitimate use is forfeited under the provisions of this chapter, it may upon seizure be forthwith destroyed.

SECTION 1215. Notice of Seizure. — In case of the seizure of a forfeited article which is of value and capable of legitimate use, notice shall be given to the owner or sender if known.
ARTICLE VIII

Postal Savings Bank

SECTION 1216. Philippine Postal Savings Bank. — To provide facilities for the safe investment of the savings of the people of the Philippine Islands and for other purposes, there shall be maintained as a division of the Bureau of Posts an institution to be known as the Philippine Postal Savings Bank, hereinafter referred to as the bank.

SECTION 1217. Authority of Bank. — The bank shall have authority to receive, invest, loan, pay out, and otherwise dispose of sums of money and other valuable things, to receive and pay out interest and other charges therefor and to conduct and transact any other business incidental to the operation of a savings bank.

SECTION 1218. Location of Bank. — The central office of the Philippine Postal Savings Bank shall be in Manila and the Director of Posts shall establish, maintain, and discontinue postal savings banks and branches thereof in such places as he shall deem proper.

SECTION 1219. Postal Savings Bank Board. — The postal savings bank board, hereinafter referred to as the board, shall consist of the Secretary of Commerce and Police, who shall be chairman of the board; the Secretary of Finance and Justice, who shall be first vice-chairman of the board; the Director of Posts, who shall be second vice-chairman of the board; the Insular Treasurer; and a business man appointed by the Governor-General. The superintendent, postal savings bank division, shall be the secretary of the board.

SECTION 1220. Duties of Board. — It shall be the duty of the board to invest the funds of the bank as provided herein, to fix the rates of interest on loans and deposits, and to perform such other duties as the proper investment and administration of the assets of the bank shall require.

SECTION 1221. Authority of Chairman and Secretary to Sign for Board. — The chairman of the board, and in his absence the first or second vice-chairman,
and the secretary of the board, shall, by direction of the board, execute necessary
papers for the release, sale, or transfer of investments, securities, lands, buildings
and other property acquired as herein provided.

SECTION 1222. Duties of Chief of Division. — The superintendent,
postal savings bank division shall, under the direction of the Director of Posts,
have immediate supervision over all matters pertaining to the bank. He shall keep a
separate set of books dealing solely with the operations of the bank, and make
monthly and annual statements thereof to the Director of Posts and the chairman of
the board and perform such other duties as the Director of Posts may require.

[1493-2 (a).]

SECTION 1223. Guaranty to Depositor. — The Philippine Government
guarantees to return to each depositor all money, with the interest accrued thereon,
deposited by him in the bank in accordance with law.

SECTION 1224. Deposits Not Subject to Taxation. — No deposit shall be
subject to taxation by the Philippine Government or by any provincial or municipal
government.

[1493-17.]

SECTION 1225. Deposits Not Liable to Attachment. — Deposits which
do not aggregate more than five hundred pesos shall not be liable to attachment
upon mesne process in any case except where the cause of action is founded on
fraud.

[1493-17 (c).]

SECTION 1226. Deposit Books and Certificates Not Valid as Security. —
No deposit book, certificate of deposit, or other evidence of deposit in the bank
shall be used as security for loan, debt, or obligation of any kind except certificates
for guaranty deposits which shall be used only for the specific purpose for which
they are issued.

[1493-17 (b).]

When it appears that a deposit book or other evidence of deposit is being
held as security contrary to law, the Director of Posts shall have authority to seize
such deposit book or other evidence of deposit and restore it to the owner or to
declare such deposit book or other evidence of deposit null and void, and to issue a
duplicate thereof to the lawful owner.
SECTION 1227. Secrecy of Bank Accounts. — No person connected with the Bureau of Posts shall give any information regarding bank transactions to any person not authorized by law to receive such information.

SECTION 1228. Right of Bank to Delay Repayment of Deposits. — The bank reserves the right to delay the repayment of any deposit for a period not exceeding thirty days in addition to the time required to secure the approval of the central office.

[1493-14 (b).]

SECTION 1229. Classification of Banks. — Banks shall be divided into three classes, to wit:

(a) First-class banks, which may receive deposits in any amount over one peso.

(b) Second-class banks, which shall not receive deposits aggregating more than five hundred pesos for the credit of one account in the same calendar month.

(c) Third-class banks, which shall not receive deposits aggregating more than one hundred pesos for the credit of one account in the same calendar month.

[1493-6 (c, d, e).]

SECTION 1230. Classification of Accounts. — Depositors' accounts in the bank shall consist of general savings accounts and special-deposit accounts and shall be accepted for deposits and withdrawals at all postal savings bank without regard to the bank of origin.

General savings accounts shall include personal, parental, guardianship, and society accounts.

Special-deposit accounts shall include specified guarantee, time deposit, annuity, and all accounts not otherwise provided for.

[1493-3 (b, c), 6 (f).]

SECTION 1231. Deposit Books. — Deposit books or other evidences of deposit, in such form as the Director of Posts shall prescribe, shall be loaned free to all depositors in the bank, but shall remain the property of the bank, to be returned when the accounts are closed or upon demand of the Director of Posts.
SECTION 1232. **Dormant Accounts.** — Any bank account upon which there has been no deposit, withdrawal, or other transaction at the request of the depositor for ten years after the end of the fiscal year in which the account was opened, or for ten years after a stipulated period named in the application when the account was opened, shall thereafter become a dormant account.

SECTION 1233. **Issue of Duplicate Deposit Books.** — Whenever it shall be shown to the satisfaction of the Director of Posts that any deposit book, certificate, or other evidence of deposit in the bank, has been lost, destroyed, or stolen, or is being unlawfully detained by any person, he may issue a duplicate thereof which shall be valid for all purposes and the original shall thereupon be void.

SECTION 1234. **Minimum Account.** — No account shall be permitted for a sum less than one peso.

SECTION 1235. **Transfer of Balances.** — Balances in the bank shall not be transferred from one account to another account, except upon written order of the Director of Posts.

SECTION 1236. **Failure of Depositor to Comply with Regulations.** — When it shall appear that the owner of an account habitually fails to observe or disregards the Postal Savings Bank Law or regulations, the Director of Posts shall have authority to call in and cancel such account and pay to the owner the amount due him at that time.

SECTION 1237. **Who May Open Accounts.** — Any person over six years of age and not suffering under legal disability other than minority, may have one personal savings account, provided no parental or guardianship account is open in the same person's name, but no such account may be opened or maintained in the names of two or more persons jointly, or in the name of any commercial firm or corporation. Personal accounts shall remain in the exclusive control of their owners regardless of the minority or marriage relations of the latter.

SECTION 1238. **Parental and Guardianship Accounts.** — Any father or mother (but not both) may have one parental savings account for each of his or her
minor children who has not already a personal account. A parental account shall remain under the exclusive control of the parent until the minor reaches legal age, when exclusive control passes to him.

Any guardian, trustee, or administrator may have one guardianship savings account for each person or estate legally committed to his care, upon first securing written permission from the Director of Posts.

[1493-3 (b).]

SECTION 1239. Accounts of Charitable or Benevolent Societies. — Any charitable or benevolent society or other organization not engaged in a commercial enterprise for profit may have one society savings account, upon first securing written permission from the Director of Posts.

[1493-3 (c).]

SECTION 1240. Limitation on Number of Accounts in Name of One Person. — No person or society shall have more than one savings account in the bank at the same time; but this shall not prevent any person from having parental or guardianship accounts for others nor shall it prevent any person from having an interest in any number of society accounts or from having any number of special-deposit accounts which may be permitted by the bank regulations.

[1493-4; 1811-1.]

SECTION 1241. Information to be Furnished by Depositors. — Applicants for bank accounts shall furnish the statistical information required before an account shall be opened for them.

[1493-5; 1811-2.]

SECTION 1242. Special-Deposit Accounts. — Special deposits for specific purposes may be opened by such persons and with such limitations as may be prescribed in the bank regulations.

[1493-3 (c), 4; 1811-2.]

SECTION 1243. Savings Stamps and Cards. — To facilitate deposits of small savings there shall be issued and placed on sale at all banks and other places designated by the Director of Posts, postal savings bank stamps, hereinafter referred to as savings stamps, of suitable denominations.

Savings-stamp cards shall be furnished free to purchasers of such stamps. Any stamp-card filled with stamps to the value of one peso shall be accepted as
cash for deposit at any bank.

Postmasters and other employees to whom they are intrusted shall be charged with the same responsibility for savings stamps as for money.

Savings stamps once sold shall not be redeemed for cash nor exchanged for postage stamps.

[1493-9.]

SECTION 1244. *Amount and Frequency of Deposits.* — Deposits of not less than one peso, nor oftener than once each day for the credit of the same account, shall be accepted at any bank.

[1493-6 (g).]

SECTION 1245. *Deposit Books and Receipts.* — For each deposit made the depositor shall receive such evidence of deposit as may be provided by the regulations of the bank.

Unless otherwise provided by regulations, no deposit for the credit of any account, except an initial deposit made to open an account, shall be received at any bank unless the deposit book or other evidence of former deposits is presented at the time the deposit is made.

Deposit books and receipts shall be accountable forms, for which postmasters and other employees shall be held responsible as such.

[1493-8.]

SECTION 1246. *Amount and Frequency of Withdrawals.* — Withdrawals of not less than one peso may be made from each general savings account not oftener than three times, including a withdrawal to close the account, in one calendar month.

Withdrawals from special-deposit accounts may be made only in accordance with the regulations of the bank.

[1493-7, 13, 14.]

SECTION 1247. *Procedure for Making Withdrawals.* — For each withdrawal an application shall be submitted to the Director of Posts, who shall, upon finding the application correct and there being sufficient funds to the credit of the applicant, authorize the payment of the withdrawal to the applicant, who
shall receipt for the amount paid.

[1493-13.]

SECTION 1248. Withdrawals by Telegraph. — Withdrawals may be requested and authorized by telegraph upon payment of the telegraph charges by the applicant.

[1493-13.]

SECTION 1249. Special Withdrawals. — The Director of Posts may, by regulation, provide that withdrawals not in excess of a specified amount may, in his discretion and upon his personal responsibility, be paid by any postmaster without first receiving authority for such payment from the central office.

In any such case credit shall not be claimed by the postmaster for the advance payment of a withdrawal until same shall have been approved by the Director of Posts. If the payment shall be disallowed, the postmaster shall immediately replace the amount paid in the bank funds. If the amount cannot afterwards be recovered from the depositor, the loss shall be borne by the postmaster.

SECTION 1250. Closing Accounts. — Each application to withdraw the entire balance of an account shall be accompanied by the proper deposit book or other evidence of deposit.

[1493-15.]

SECTION 1251. Rate of Interest on Deposits. — Interest shall be allowed on deposits in the bank at the rate of two and one-half per centum per annum or at such other rate as may be authorized by the board at the beginning of any calendar year.

[1493-10]

SECTION 1252. Time and Manner of Computing Interest. — Interest on a regular savings account shall be computed annually upon the lowest monthly balance during each calendar month the amount remains on deposit, and shall be placed to the credit of the depositor's account in the central office and thereafter draw interest.

Interest shall be allowed only for the time the amount is of record as a deposit in the central office, and no interest shall be computed upon fractions of a peso.
Interest on special-deposit accounts shall be computed in accordance with the regulations of the bank.

[1493-10.]

SECTION 1253. Accounts Not to Draw Interest. — No interest shall be allowed on dormant accounts, nor on money to the credit of any depositor in excess of one thousand pesos in addition to the amount represented by firearms certificates of deposit, except that deposits made by charitable or benevolent societies, as provided in section twelve hundred and thirty-nine, not in excess of two thousand pesos shall bear interest.

[1493-10 (b, g).]

SECTION 1254. Deposit Books or Certificates Not Negotiable. — Deposit books, certificates, or other evidences of deposit issued by the bank, shall not be negotiable, but any depositor who has an account in the bank may, subject to the bank regulations, appoint another person to make a deposit in, or withdrawal from, that account.

[1493-10 (b, g).]

SECTION 1255. Nomination of Beneficiary. — Any depositor of the age of majority may execute a nomination in connection with his postal savings account, providing for the transfer of his deposit, if not in excess of five hundred pesos, or any part thereof not in excess of the same limit, to the nominee upon the occasion of the depositor's death.

Such nomination shall be executed in writing, in prescribed form, and shall be signed by the depositor in the presence of a subscribing witness (other than the nominee), and upon due execution, shall be forwarded during the depositor's lifetime to the chief of the postal savings bank division for registration.

[1493-16 (b, c).]

SECTION 1256. Formalities Incident to Payment to Beneficiary. — When a claim is made under a nomination executed by a depositor in the manner above provided, and in force at the depositor's death, the nominee shall be required, before receiving any benefits from the depositor's account, to forward to the chief of the postal savings bank division satisfactory evidence of the depositor's death and of his identity as the person named in the nomination. The chief of the postal savings bank division, upon being satisfied from the above-mentioned evidence of the death of the depositor, the identity of the nominee, and the legality of his claim,
shall pay to the nominee the sum legally due him as provided in the nomination.

[1493-16 (c).]

SECTION 1257. Title of Beneficiary. — The rights acquired by a beneficiary under such nomination shall not be greater than he might have acquired as legatee under the depositor's will.

SECTION 1258. Disposition of Small Account in Absence of Nomination of Beneficiary. — When a depositor dies leaving an account of not more than one hundred pesos, the Director of Posts may, if no administration of the estate is undertaken within thirty days after the depositor's death, authorize the payment of the deposit to the person whom he shall believe to be the nearest relative of the deceased, without prejudice to the legal rights of any other lawful claimant thereto.

[2136-2.]

SECTION 1259. Investment of Bank Funds. — The investment of the funds of the bank may be made by the board in any or all of the ways provided herein and in no other manner:

(a) In bonds or other evidences of indebtedness of the United States.

(b) In bonds or other evidences of indebtedness of the Insular Government of the Philippine Islands, the city of Manila, or any municipality in the Philippine Islands, issued in pursuance of section sixty-six of the Act of Congress approved July first, nineteen hundred and two, as amended by section three of the Act of Congress approved February sixth, nineteen hundred and five. Not more than ten per centum of the total funds of the bank shall be invested in bonds of municipalities of the Philippine Islands outside of the city of Manila.

(c) In interest-bearing deposits, under security approved by the board, in any bank situated in the United States or in the Philippine Islands having an unimpaired, paid-up capital equivalent to one million five hundred thousand pesos or over of Philippine currency.

(d) In stocks or shares of banks doing business in the Philippine Islands having a paid-up capital of one million five hundred thousand pesos or over, but not more than ten per centum of the total funds of the bank shall be invested in such stocks or shares.

(e) Upon first mortgage, deed of trust, or deed with contract for resale,
to the bank of improved and unencumbered city real estate, with a title duly registered according to law, when the buildings are of a permanent and substantial character, situated in the Philippine Islands; but no such loan or investment shall be for more than sixty per centum of the value of such property as determined by the board.

(f) In first mortgage, deed of trust, or deed with contract for resale, to the bank of leasehold interests in lands having still not less than fifty years to run, and all buildings thereon, when the said lands are situated in the Philippine Islands, with title in the Government of the Philippine Islands, and the buildings are of a permanent and substantial character; but the amount of the loan or investment shall in no case exceed sixty per centum of the value of the buildings as determined by the board.

(g) Upon first mortgage, deed of trust, or deed with contract for resale to the bank of actually cultivated, improved, and unencumbered agricultural lands in the Philippine Islands with a title registered in accordance with law when the buildings thereon are of a permanent and substantial character, but no investment shall be made upon such property in an amount in excess of sixty per centum of its value as determined by the board, nor upon any one piece of such property in an amount in excess of ten thousand pesos.

(h) In securities the principal or interest of which is guaranteed by the Government of the United States or of the Philippine Islands.

(i) In loans or securities the principal or interest of which is guaranteed by the Government of the United States or of the Philippine Islands; but such loans shall not exceed eighty per centum of the market value of such securities and no loan shall be made on such securities for a period longer than one year.

(j) In bonds which are valid obligations against all the property of any public-service corporation incorporated under the laws of the United States or of the Philippine Islands.

(k) In bonds of the Manila Railroad Company known as "A debentures, Manila Railway, nineteen hundred and six, limited."

[1493-18; 1620-1; 1911-1, 2; 1985-1; 2450-1.]

SECTION 1260. Appraisement of Property or Securities. — To ascertain
the actual value and to secure other information relative to properties and securities upon which loans are contemplated, the Governor-General shall, upon the request of the board, appoint committees of appraisement whose duties shall be to examine such properties and securities and report promptly thereon to the board such information as it may require.

[1911-2 (a).]

SECTION 1261. Restrictions Upon Investments or Loans Upon Real Property. — No investment or loan shall be made upon a mortgage or deed on any property, including buildings thereon, or upon the buildings alone, as hereinbefore provided, without the approval of four-fifths of the members of the board, nor in an amount in excess of ten per centum of the total amount of the funds of the bank, nor for a longer time than five years, nor in an amount in excess of fifty thousand pesos on any one piece of property; and every such loan shall be made upon the condition that it may be recalled by the board in the event of any material depreciation of the value of the security or if any of the conditions of the loan are not complied with; and investments upon such mortgages and deeds shall in no event exceed in the aggregate fifty per centum of the total funds of the bank.

[1911-1; 2450-1 (b, 5a).]

SECTION 1262. Restrictions Upon Investment in Bonds of Public-Service Corporations. — Before an investment is made in the bonds of a public-service corporation, under subsection (j), the board shall make request upon the Governor-General for the appointment of a committee to inquire into the value of the securities in question. It shall thereupon be the duty of the Governor-General, if he deems the contemplated investment desirable, to appoint such committee, whose duty it shall be to ascertain the total reasonable value of all the property of the corporation on which the total issue of the bonds in question shall constitute valid obligations and also the total amount of all the obligations included in said issue or prior thereto; and no investment shall be made if the said committee finds that the said total issue of said bonds, together with all prior existing obligations, shall exceed eighty per centum of the total reasonable value of the said property, nor shall such investment be made unless, during the three years prior to the same, the net earnings of the corporation shall have been more than double the amount necessary to pay the interest on the total issue of the bonds offered for investment. Not more than twenty per centum of the total funds of the bank on the date of the investment shall be invested in securities of any public-service corporation, unless the principal or interest of such securities shall have been guaranteed by the Government of the United States or by the Government of the Philippine Islands.
SECTION 1263. Title to Real Property Acquired by Bank. — The title to real estate, leasehold, buildings, and other property acquired by foreclosure or otherwise shall be vested in the bank and shall be managed for the benefit of the bank under the direction of the board until such time as the board may, in its discretion, sell or otherwise dispose of it.

SECTION 1264. Proceeds and Earnings of Property Held by Bank. — All sums derived from the operation or sale of real estate, buildings and other property and securities acquired by the bank in excess of the amounts chargeable for interest, taxes, insurance, and other expenses shall accrue to the bank as additional earnings.

SECTION 1265. Postal Savings Bank Reserve Fund. — The earnings of the bank in any year in excess of the expenses of the bank for that year shall be placed in the postal savings bank reserve fund which shall be invested with other bank funds and be permitted to accumulate until the amount therein equals ten per centum of the total net deposits in the bank.

The postal savings bank reserve fund shall be a trust fund and shall be used for no other purpose than to meet deficits in those years after its establishment in which the earnings of the bank are not sufficient to pay the expenses of the bank.

SECTION 1266. Expenses and Earnings — How Ascertained. — To ascertain the earnings and expenses of the bank for any period, only the amounts actually paid and received during that period shall be taken into account.

SECTION 1267. Payment of Expenses of Bank. — The expense of the operation and administration of the bank shall be paid out of the funds of the Bureau of Posts in the same manner as the expenses of its other divisions are paid.

At the end of each fiscal year the total of the amounts so paid shall be repaid to the Bureau of Posts out of the bank's current earnings and the postal savings bank reserve fund.
SECTION 1268. Excess of Net Earnings — Disposition. — The net earnings of the bank in excess of its expenses and the amount required to maintain the postal savings bank reserve fund shall, with the approval of the board, be used to increase the rate of interest paid to depositors and for no other purpose.

[1493-20.]

CHAPTER 36

Bureau of Labor

SECTION 1272. Chief Officials of Bureau of Labor. — The Bureau of Labor shall have one chief and one assistant chief, designated, respectively, as the Director of Labor and the Assistant Director of Labor.

[1868-4; 1966-1.]

SECTION 1273. Duties and Functions of Bureau of Labor. — The Bureau of Labor shall have the power, and it shall be its duty —

(a) To see to the proper enforcement of all laws relating to labor and capital in the Philippine Islands, and to promote the enactment of legislation which shall tend to establish the material, social, intellectual, and moral improvement of workers.

[1868-2 (a); 1966-1.]

(b) To acquire, collect, compile, systematize, and submit from time to time reports to the Secretary of Commerce and Police, statistical data relative to the hours and wages of labor, the number of workers in each trade or occupation, employed and unemployed, their place of birth, age, sex, civil status, and moral and mental culture; the estimated number of families of married workers, houses rented by them, and annual rental; property owned by them, the value of such property; the cost of living, the amount of labor required, the estimated number of persons dependent on their daily wages, the probable changes in all the persons employed, the condition of shops, factories, railways, tramways, industrial and commercial establishments, and all other places or centers of labor, whether public or private, including the penal institutions of these Islands, with respect to the safety of life and health of workers; the means adopted to avoid accidents or make reparation therefor; the number of accidents which take place, their causes and the action taken in
each case; conditions and certainty of the payment of wages; the business of savings banks with the working classes, corporations, strikes, suspensions of work, and other labor difficulties, their causes and the remedies adopted in each case; mutual benefit associations, workers' insurance societies, associations for the collection of statistics and cooperative production, and other labor organizations, and their effects on labor and capital; private employment, complaint, defense, and consultation agencies for laborers; their conditions and effects and other matters relative to the commercial, industrial, social, educational, moral, and sanitary condition of the working classes and the permanent prosperity of the various industries of the Islands; and in the case of laborers born in foreign countries, the date of their arrival and the length of their stay in these Islands.

[1868-2 (b).]

(c) To inspect all shops, factories, railways, tramways, vessels, industrial and commercial establishments, and all other places or centers of labor, whether public or private, and to take the proper legal steps to prevent the exposure of the health or lives of laborers, and to aid and assist by all proper legal means laborers and workers in securing just compensation for their labor, and the indemnity prescribed by law for injuries resulting from accidents when engaged in the performance of their duties.

[1868-2 (c).]

(d) To secure the settlement of differences between employer and laborer and between master and servant and to avert strikes and lockouts, acting as arbitrator between the parties interested, summoning them to appear before it, and advising and bringing about, after hearing their respective allegations and evidence, such arrangement as these may, in his judgment, show to be just and fair.

[2385-1.]

(e) To organize in such towns in the Philippine Islands as it may deem necessary or advisable one or more free employment agencies. A fee in an amount to be fixed by the Director of Labor, with the approval of the Secretary of Commerce and Police, may be collected by said Director from employers for services performed by an employment agency in securing servants and employees.
SECTION 1274. Attorney of Bureau of Labor. — There shall be in the Bureau of Labor an attorney to be known as the attorney of the Bureau of Labor. It shall be his duty to assist the Director or Assistant Director of Labor in all legal questions by them submitted to him, and to bring suit gratuitously, in the proper courts, for indigent laborers or servants when he shall deem this proper after the failure of the endeavors to bring about a friendly settlement made by the Director or Assistant Director of Labor in the performance of the duties imposed and the exercise of the powers conferred upon them by subsection (d) of the next preceding section hereof.

SECTION 1275. Taking of Evidence by Officials of Bureau of Labor. — The Director of Labor and the Assistant Director of Labor shall have power to administer oaths in matters connected with the administration of the Bureau of Labor and to take testimony in any investigation conducted in pursuance of the provisions of this chapter.

The attorney of the Bureau of Labor shall have power to administer oaths as aforesaid and may, when thereunto specially deputed by the Director of Labor, exercise the authority to take evidence which is herein-above vested in said Director.

TITLE IX
Bureaus Pertaining to Department of Finance and Justice
CHAPTER 37
Bureau of Justice
ARTICLE I
Office of Attorney-General

SECTION 1278. Chief Officials of Bureau of Justice. — The Bureau of Justice shall have one chief, and one assistant chief, to be known respectively as the Attorney-General and the Solicitor-General. There shall also be in this Bureau such number of assistant attorneys as may from time to time be available under current appropriations and as the conditions of the service shall require.
The qualifications for appointment to the positions of chief and assistant chief of the Bureau of Justice shall be the same as those prescribed for judges of Courts of First Instance.

SECTION 1279. Function of Bureau of Justice. — The Bureau of Justice constitutes the law office of the Government of the Philippine Islands and by it shall be performed duties requiring the services of a law officer. This Bureau shall also have the supervision of the work of the fiscal of the city of Manila and of provincial fiscals and all other prosecuting officers throughout the Islands.

SECTION 1280. Duties of Attorney-General. — As principal law officer of the Government, the Attorney-General shall have authority to act for and represent the Government of the Philippine Islands, its officers, and agents in any official investigation, proceeding, or matter requiring the services of a lawyer.

It shall among other things be his duty, in person or by proper subordinate:

(a) To prepare, upon request of the Governor-General or other officer of the Insular Government, drafts for contracts, forms, or other writings needed for official use.

(b) To represent the United States in the Supreme Court in all criminal cases, and to represent the United States and the Government of the Philippine Islands in the Supreme Court in all civil actions and special proceedings in which either of said Governments or any officer thereof in his official capacity is a party.

(c) To prosecute or defend in the Supreme Court, except as otherwise specially provided, all causes in which a province may be a party.
(d) To institute and prosecute, at the request of the Governor-General or other proper officer of the Insular Government, actions on bonds or contracts in which the Government is interested, upon breach thereof.

[136-45 (f).]

(e) To pursue the collection of any claim or judgment in favor of the Government outside of the Philippine Islands, to which end he may, with the approval of the Governor-General, employ counsel to assist in such collection.

[136-45 (h).]

(f) To institute and prosecute actions to enforce penalties or forfeitures under laws of the United States in force in the Philippine Islands.

[1344-1.]

SECTION 1281. Opinions of Attorney-General. — When thereunto requested in writing he shall give advice, in the form of written opinions, to any of the following functionaries, upon any question of law relative to the powers or duties of themselves or subordinates or relative to the interpretation of any law or laws affecting their offices or functions, to wit: The Governor-General, the President of the Upper House of the Philippine Legislature, the Speaker of the Philippine Assembly, the respective heads of the Executive Departments, the chiefs of the organized Bureaus, the trustee of any Government institution, and any provincial fiscal.

[523-2.]

SECTION 1282. Publication of Opinions. — The Attorney-General shall, under the supervision of the Secretary of Finance and Justice, from time to time, edit or cause to be edited, such of the opinions of his office as the Secretary of Finance and Justice may deem valuable for preservation in volumes, and cause to be printed by the Director of Printing an edition of five hundred copies thereof, which volumes shall contain not less than seven hundred and fifty pages of printed matter, and, as to quality of paper, printing, and binding, shall be uniform in style and appearance with the Philippine Reports, and shall be numbered in the order of the volumes published. Each volume shall contain proper headnotes, a full and complete index, and such footnotes as the Attorney-General may approve.

[523-2.]
SECTION 1283. *Additional Counsel to Assist Attorney-General.* — The Attorney-General shall, when in his opinion the public interest requires it, upon the approval of the Secretary of Finance and Justice, employ and retain in the name of the Government of the Philippine Islands such attorneys as he may deem necessary to assist him in the discharge of his duties. Such attorneys shall be entitled to travel expenses, if incurred, and such compensation as shall be stipulated for.

[523-3.]

SECTION 1284. *Authority of Officers to Administer Oaths and Take Testimony.* — The Attorney-General, the Solicitor-General, the assistant attorneys of the Bureau of Justice and provincial fiscals are authorized to administer oaths in matters of official business. The Attorney-General and Solicitor-General and any assistant attorney or provincial fiscal thereunto especially deputed by the Attorney-General shall have further authority to take testimony in any matter or investigation within the competency of the Bureau of Justice.

SECTION 1285. *Annual Report of Attorney-General.* — The annual report of the Attorney-General shall, among other things, contain a statement of the conditions affecting the administration of justice throughout the Islands and an account of public litigation pending in the courts.

[1699-1; Comp., 107.]

**ARTICLE II**

*Estates of Government Employees*

SECTION 1286. *Settlement of Estates of Deceased Employees.* — When a citizen of the United States who is an employee of the Philippine Government or who is a civilian employee of the United States in the Philippine Islands shall die, leaving property in said Islands, either real or personal, not exceeding one thousand five hundred pesos in value, the Attorney-General shall, if no regular administration of his estate is had, take possession of such estate, make a complete inventory thereof, and file the same with the Insular Auditor.

[1407-18 (b); 2136-1.]

He shall thereupon proceed to ascertain by the best means within his power the names and residences of the persons who are lawfully entitled to the estate, and shall proceed to settle the same and to dispose of the assets in accordance herewith.

[290-1; 2136-1.]
SECTION 1287. Conversion of Deceased's Estate into Cash. — If the Attorney-General shall find it to be for the best interest of the parties concerned in the estate to convert the whole or any part thereof into cash, he may dispose of the same at public or private sale, as may be deemed most advantageous. Any such sale shall convey to the purchaser all the title and interest of the deceased in the property sold.

[290-1; 1041-1; 1407-18; 2136-1.]

SECTION 1288. Payment of Debts. — From the proceeds of the estate the Attorney-General shall pay the burial expenses of the deceased, including the cost of conveying the remains to the United States where the same are so conveyed at the request of the surviving relatives, together with the expenses necessarily incurred by the Attorney-General under the provisions hereof and any other debts which the Attorney-General shall adjudge to be justly due from the estate of the deceased.

[290-1; 1041-1; 1407-18; 2136-1.]

SECTION 1289. Final Transmission of Assets to Persons Entitled. — After the payment of the debts the Attorney-General shall, upon receiving proper vouchers, transmit the balance of the cash assets and any personal property remaining unsold to the person or persons whom he shall adjudge to be lawfully entitled thereto; and he shall likewise convey any real property remaining unsold to the person or persons whom he shall adjudge to be lawfully entitled to the same.

If at any time prior to the final distribution or payment over of the assets of the estate, a regular administration of the estate shall be begun in the Philippine Islands by any person lawfully entitled to administer the same, the property, or any part thereof remaining in the hands of the Attorney-General, shall be surrendered or conveyed to such administrator, to be dealt with by the latter in ordinary course of administration.

No personal property not converted into cash shall be delivered nor any unsold real property shall be conveyed to any person until all the debts of the deceased for which claims have been presented shall have been satisfied in full or disallowed by the Attorney-General.

[290-1; 1041-1; 1407-18; 2136-1.]

SECTION 1290. Effect of Settlement of Estate by Attorney — General. — After the Attorney-General shall have disposed of any estate in conformity with the foregoing provisions, his accounts pertaining thereto being approved by the Insular
Auditor, such estate shall, as regards the property so disposed of, be deemed to be lawfully settled; and the Attorney-General shall no longer be answerable therefor to any person. But this shall not preclude any lawful heir or creditor from bringing an action against the person or persons who have so received the proceeds of the estate for the enforcement of any lawful claim thereto.

[290-1; 1041-1; 1407-18; 2136-1.]

SECTION 1291. Custody of Property of Insane Employee. — When a citizen of the United States who is an employee of the Philippine Government or who is a civilian employee of the United States in the Philippine Islands shall become insane and shall be received for treatment in a Government hospital, it shall be the duty of the Attorney-General to assume the control and management of the property and personal effects of such employee until his recovery or removal to the United States, or until he shall have died or a guardian shall have been appointed according to law.

[2136-2.]

ARTICLE III

Provincial Fiscals

SECTION 1292. Office of Provincial Fiscal. — Except as otherwise provided there shall be a provincial fiscal for each province. To be eligible for appointment to this position a person shall be a citizen of the United States or of the Philippine Islands who has been duly admitted to practice in the courts of said Islands. He must be able to speak and write the Spanish language or the English language and, being thus conversant with one, he shall have at least a fair knowledge of the other.

The salary of the provincial fiscal and all other expenses incident to the maintenance of his office shall be paid by the province or provinces to which the service rendered pertains.

[Comp., 89, 90.]

Clerks, interpreters, and other subordinates in the office of the provincial fiscal shall be appointed and their salaries fixed in the same manner as in case of employees in other provincial offices.

[2108-1.]

SECTION 1293. Deputy Provincial Fiscal. — Where the provincial board
shall authorize the appointment of a deputy provincial fiscal in the office of the provincial fiscal, the person appointed thereto shall be a lawyer who has been duly admitted to practice in the courts but he shall not be subject to the examination requirements of the Civil Service Law.

[2108-1.]

SECTION 1294. *Salaries of Provincial Fiscals.* — The provincial fiscals, in the provinces hereinbelow named, shall receive salaries within the following limits, the precise amount being from time to time fixed for each by the Governor-General, upon the recommendation of the Secretary of Finance and Justice:

(a) In the Provinces of Cebu, Iloilo, and Pangasinan, not less than four thousand five hundred pesos nor more than five thousand pesos per annum each.

(b) In the Provinces of Albay, Ambos Camarines, Batangas, Bulacan, Ilocos Sur, Laguna, Leyte, Occidental Negros, Pampanga, and Tayabas, not less than four thousand pesos nor more than four thousand five hundred pesos per annum each.

(c) In the Provinces of Bohol, Cagayan, Capiz, Rizal, Samar, and Sorsogon, not less than three thousand five hundred pesos nor more than four thousand pesos per annum each.

(d) In the Provinces of Cavite, Ilocos Norte, La Union, Misamis, Nueva Ecija, Oriental Negros, Surigao, and Tarlac, and in Nueva Vizcaya, not less than three thousand pesos nor more than three thousand five hundred pesos per annum each.

(e) In the Provinces of Agusan, Antique, Bataan, Isabela, Mindoro, Palawan, and Zambales, not less than two thousand five hundred pesos nor more than three thousand pesos per annum each.

[1701-1, 2; 1716-2.]

SECTION 1295. *Authority of Governor-General to Consolidate Offices.* — Whenever, in his judgment, the public interests will be promoted by the consolidation of the offices of two or more provincial fiscals, the Governor-General may, upon the recommendation of the Secretary of Finance and Justice, declare such positions consolidated, appoint a fiscal thereto, fix the salary of the position resulting therefrom at not to exceed seventy-five per centum of the sum of the salaries of the positions consolidated, determine the residence of the
fiscal so appointed, and apportion among the provinces served the charges for salary, travel expenses, clerical and other necessary expenses incident to the performance of the duties of the combined office.

[1701-3.]

SECTION 1296. Authority of Governor-General to Declare Vacancy. — Whenever, in his judgment, the public interests will be promoted thereby, the Governor-General may, upon the recommendation of the Secretary of Finance and Justice, declare the position of provincial fiscal in any province vacant, and direct that the duties imposed by law upon the provincial fiscal of such province be performed by an assistant attorney of the Bureau of Justice designated by the Attorney-General; and such province shall reimburse the Bureau of Justice for the necessary travel expenses, salary of such assistant attorney, and other expenses necessarily incident to the services rendered, in such amount as shall be fixed by the Attorney-General, with the approval of the Secretary of Finance and Justice, not exceeding seventy-five per centum of the salary previously fixed for the fiscal of said province.

[1701-4; Comp., 142.]

SECTION 1297. Reestablishment of Consolidated or Vacated Offices. — Where the offices of two or more fiscal are consolidated or when the office of any fiscal has been declared vacant, as contemplated above, the Governor-General, upon the recommendation of the Secretary of Finance and Justice, may reestablish, upon its previous footing, the office of fiscal in any province thus affected, if in his opinion the public interest will be better served thereby.

[1701-5.]

SECTION 1298. When Court shall Appoint Acting Provincial Fiscal. — When a provincial fiscal shall be disqualified by personal interest to act in a particular case or when for any reason he shall be unable, or shall fail, to discharge any of the duties of his position, the judge of the Court of First Instance of the province shall appoint an acting provincial fiscal, who shall discharge all the duties of the regular provincial fiscal which the latter shall fail or be unable to perform. Such officer shall, for the days actually employed, be paid out of the provincial treasury the same compensation per day as that provided by law for the regular provincial fiscal. The person so appointed shall be either a practising attorney or some competent employee from the Bureau of Justice or office of any provincial fiscal.

[2108-1.]
SECTION 1299. Temporary Detail of Provincial Fiscal to Other Province. — With the approval of the Secretary of Finance and Justice, the Attorney-General may, in the interest of the public service, direct the temporary detail of any provincial fiscal from one province to any other province in the Islands there to perform such duties pertaining to the office of provincial fiscal as may be specified by the Attorney-General in such assignment.

The travel expense of a provincial fiscal so detailed shall be paid by the province to which he is temporarily assigned.

[1125-1; 1153-1 (n); Comp., 1364.]

SECTION 1300. General Functions of Provincial Fiscal. — The provincial fiscal shall be the law officer of the province, and as such shall therein discharge the duties incident to the institution of criminal prosecutions and represent the United States in all criminal cases in the courts held in such province. It shall also be his duty, consistently with other provisions of law, to represent in said courts the Government of the Philippine Islands and the officers and branches thereof in all civil actions and special proceedings and generally to act in such province in all matters wherein said Government, or any branch or officer thereof, shall require the services of a lawyer.

He shall assist Government officers in the enforcement of administrative laws by making prompt investigation into offenses against such laws which may be reported to him and by instituting, in accordance with law, such prosecutions or proceedings as may be required.

[See 136-62; 1699-1.]

SECTION 1301. Duty of Fiscal as Legal Adviser of Province and Provincial Subdivisions. — The provincial fiscal shall be the legal adviser of the provincial government and its officers, including district health officers, and of the president and council of the various municipalities, townships, and settlements of the province. As such he shall, when so requested, submit his opinion in writing upon any legal question submitted to him by any such officer or body pertinent to the duties thereof.

[1487-6; Comp., 107.]

In case the provincial fiscal is performing the duties of fiscal for more than one province he shall be disqualified, in controversies between such provinces, to act as attorney or legal adviser for either of them, and the Secretary of Finance and Justice shall, in accordance with law, direct the temporary detail of a fiscal for the
performance of such duties for each province.

[1396-12.]

SECTION 1302. Duty of Fiscal to Represent Provinces and Provincial Subdivisions in Litigation. — The provincial fiscal shall represent the province and any municipality, township, or settlement thereof in any court, except in cases whereof original jurisdiction is vested in the Supreme Court or in cases where the municipality, township, or settlement in question is a party adverse to the provincial government or to some other municipality, township, or settlement in the same province. When the interests of a provincial government and of any political division thereof are opposed, the provincial fiscal shall act on behalf of the province.

[1443-2; Comp., 107.]

When the provincial fiscal is disqualified to serve any municipality or other political subdivision of a province, a special attorney may be employed by its council.

[1396-12; 1443-2; 1699-1.]

SECTION 1303. Report of Provincial Fiscal on Criminal Cases Appealed to Supreme Court. — When any criminal case is appealed to the Supreme Court, the provincial fiscal shall forthwith make a report to the Attorney-General, explaining the questions of law and fact appearing therein and the conclusions of the court.

[1699-1.]

SECTION 1304. When Provincial Fiscal May Appear in Supreme Court. — In litigation in the Supreme Court provincial fiscals may appear in behalf of the Government or any officer thereof under the conditions and subject to the qualifications hereinafter specified:

(a) Where the interest of a province is adverse to that of the United States, or of the Insular Government, or of some officer of either acting in his official capacity, the office of the Attorney-General shall represent, in the Supreme Court, the interest adverse to the province, and the latter shall be represented by its fiscal.

(b) Where two provinces are adversely interested in the same suit, the office of the Attorney-General shall not represent either in the Supreme Court; and they shall in such case be represented by their
respective provincial fiscals.

(c) The Attorney-General, may, in his discretion, require the provincial fiscal of any province to appear or render service in the Supreme Court in any case wherein the province to which he pertains, or a municipality thereof, is interested, or when the case in question originated in such province.

[1699-1.]

SECTION 1305. Additional Counsel to Assist Fiscal. — The Attorney-General may appoint any lawyer, being either a subordinate from his office or, with the approval of the Secretary of Finance and Justice, a competent person not in the public service, temporarily to assist a fiscal or prosecuting attorney in the discharge of his duties, and with the same authority therein as might be exercised by the Attorney-General or Solicitor-General.

In addition to travel expense, such appointee, if not in the Government service, shall receive such compensation as shall be stipulated for, not exceeding thirty pesos per day for the time employed.

[867-17.]

SECTION 1306. Authority of Fiscal to Conduct Investigation in Criminal Matter. — A provincial fiscal shall have authority, if he deems it wise, to conduct an investigation into the matter of any crime or misdemeanor. To this end he may summon reputed witnesses and require them to appear and testify upon oath before him. The attendance or evidence of absent or recalcitrant witnesses who may be summoned or whose testimony may be required by a provincial fiscal under the authority herein conferred shall be enforced by proper process upon application to be made by the provincial fiscal to any judge of first instance of the judicial district or to the justice of the peace of the municipality in which the investigation is held. But no witness summoned to testify under this section shall be compelled to give testimony tending to criminate himself.

This section shall not be construed to authorize a provincial fiscal to act as justice of the peace in any preliminary investigation, but only as authorizing him to secure the attendance of witnesses before him in making necessary investigations for the purpose of instituting or carrying on criminal prosecutions.

[302-2.]

SECTION 1307. Administrative Authority of Attorney-General Over Provincial Fiscals. — The Attorney-General shall have general supervision over
provincial fiscals, shall prepare rules for their guidance, and may require reports from them concerning the public business in the courts of their respective provinces or concerning other matters relating to the administration of justice therein.

[1701-1; Comp., 224.]

CHAPTER 38

Bureau of Customs

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1310. Title of Chapter. — This chapter shall be known as the Customs Law.

[355-1.]

ARTICLE I

Organization and Powers of Bureau

SECTION 1311. Chief Officials of Bureau of Customs. — The Bureau of Customs shall have one chief and one assistant chief, to be known respectively as the Insular Collector of Customs and the Insular Deputy Collector of Customs.

[1407-20; 2319-1 (Bur. Customs).]

SECTION 1312. General Jurisdiction of Bureau. — The general duties, powers, and jurisdiction of the Bureau of Customs shall include:

(a) The admeasurement, registration, documenting, and licensing of vessels built or owned in the Philippine Islands, the recording of sales, transfers, and incumbrances of such vessels, and the performance of all the duties pertaining to commercial register.

[355-3.]

(b) The general supervision, control, and regulation of the coastwise trade; and the regulation and licensing of vessels engaged in the coastwise trade and in the carrying or towing of passengers and freight in the bays and rivers of the Philippine Islands.
(c) The prohibition and suppression of unnecessary noises, such as explosions of gasoline engines, the excessive sounding of whistles or sirens, and other needless and disturbing sounds made by water craft in the ports of the Philippine Islands or in parts of rivers included in such ports.

(d) The exclusion, if the conditions of traffic should at any time so require, of vessels of more than one hundred and fifty tons from entering, berthing, or mooring in the Pasig river for any other purpose than to obtain necessary repairs not procurable in Manila Bay.

(e) The fixing of the number and classes of marine officers to be carried on Philippine vessels and the licensing of such officers; the determination of the qualifications of pilots, the regulation of their service, and the fixing of the fees which they may charge.

(f) The supervision and control over the entrance and clearance of vessels, whether engaged in domestic or foreign commerce; the inspection of Philippine vessels, and supervision over the safety and sanitation of such vessels.

(g) The enforcement of the customs laws and other laws of the United States or Philippine Islands relating to customs, commerce, navigation, immigration, and Chinese exclusion in and for said Islands, and the enforcement of the lawful quarantine regulations for vessels entering Philippine ports.

(h) The collecting or securing of the lawful revenues from dutiable merchandise and from tonnage dues and wharf charges; the collection or securing of all other dues, fees, fines, and penalties accruing under the customs laws; and the prevention and suppression
of smuggling and other frauds upon the customs.

[355-3.]

(i) The supervision and control over the handling of foreign mails arriving in the Islands, for the purpose of the collection of the lawful duty on dutiable articles thus imported and the prevention of smuggling through the medium of such mails.

[355-396.]

(j) The construction, repair, maintenance and operation of vessels belonging to or under control of the Bureau; the maintenance, lighting, inspection, and superintendence of lighthouses; and the care and maintenance of buoys, beacons, lightships, navigation marks, and their appurtenances; and general superintendence over interisland water transportation.

[2308-1 (a).]

(k) The maintenance and enforcement in the Philippine Islands of the laws and treaties of the United States concerning commercial intercourse and immigration; the shipping, protection, and care of merchant seamen; the effecting of the return of deserting American seamen to the United States; the exclusion of stowaways arriving in the Philippine Islands and the arrest, detention, and deportation of such as unlawfully disembark therein; and the supplying of subsistence and giving of aid to shipwrecked sailors or other persons in distress, in conformity with maritime usage.

[2319-1 (Bur. Customs); Comp., 3870.]

SECTION 1313. Enforcement of Port Regulations of Philippine Health Service. — Customs officers and employees shall cooperate with the health authorities in the enforcement of the port quarantine regulations promulgated by the Philippine Health Service and shall give effect to the same in so far as they are connected with matters of shipping and navigation.

[See 1340-1.]

SECTION 1314. Territorial Jurisdiction of Bureau of Customs. — For the due and effective exercise of the powers confided by law in the Bureau of Customs, and to the extent requisite therefor, said Bureau shall have the right of supervision and police authority over all seas within the jurisdiction of the
When a vessel becomes subject to seizure by reason of an act done in Philippine waters in violation of the customs laws, a pursuit of such vessel begun within the jurisdictional waters may continue beyond the maritime zone, and the vessel may be seized on the high sea. Imported merchandise which may be subject to seizure for violation of the customs laws may be followed in its transportation in the Islands by land or water, and such jurisdiction exerted over it at any place therein as may be necessary for the due enforcement of the law.

[355-349; See 1136-2.]

SECTION 1315. *Jurisdiction of Bureau of Customs Over Premises Used for Customs Purposes*. — The Bureau of Customs shall have the exclusive control, direction, and management of customhouses, warehouses, offices, wharves, and other premises used for customs purposes in the respective ports of entry, in all cases without prejudice to the general police powers of the municipality wherein such premises are situated.

[355-26; 1149-1; Comp., 1400.]

SECTION 1316. *Jurisdiction of Bureau of Customs in Cavite Harbor*. — The control vested by law in the rear admiral of the United States Navy having police supervision over Cavite Harbor and the berthing of vessels therein shall not affect or diminish the authority of the Insular Collector to take, with respect to vessels in said harbor, any step authorized by law for the protection of the customs revenues or the enforcement of the immigration and Chinese exclusion laws.

[See 238-1; 382-1; 675-1; Comp., 1400.]

SECTION 1317. *Power of Governor-General to Subject Premises to Jurisdiction of Bureau of Customs*. — When any public wharf, landing place, street, or land, not previously under the jurisdiction of the Bureau of Customs, in any port of entry, is necessary or desirable for any proper customs purpose, the Governor-General may, by executive order, declare such premises to be under the jurisdiction of the Bureau of Customs, and thereafter the authority of such Bureau in respect thereto shall be fully effective.

[355-26; 1149-1; Comp., 1400.]

SECTION 1318. *Power of Governor-General to Open and Close Subports and Coastwise Ports*. — Subports of entry may be opened or closed by executive order, in the discretion of the Governor-General. When a port is close its existing
personnel shall be thereby abolished.

The Governor-General may in like manner temporarily close any port or place in the Philippine Islands to the coastwise trade, and afterwards reopen the same.

[898-5; 1341-1; 1777-1, 2; 1823-1.]

SECTION 1319. Designation of Official as Customs Inspector. — At a coastwise port where no customs officer or employee is regularly stationed the Insular Collector of Customs may designate any Insular, provincial, or municipal official of the port to act as an inspector of customs for the purpose of enforcing the laws and regulations of the Bureau of Customs in the particular port; but all such designations shall be made with the consent of the Governor-General or proper Department head of the official so designated.

SECTION 1320. Authority of Officers to Administer Oaths and Take Testimony. — The Insular Collector, the Insular Deputy Collector, collectors of customs and their deputies, surveyors, appraisers, members of the board of protests and appeals, and any other person thereunto especially deputed by the Collector of Customs shall have authority to administer oaths and take testimony in the transaction of official business within the jurisdiction of the Bureau of Customs, and in connection therewith may require the production of relevant papers, documents, books, and records in accordance with law.

[355-21.]

SECTION 1321. General Bonds. — In cases where bonds are required to be given under the provisions of the customs laws, the Insular Collector, instead of requiring separate special bonds where the transactions of a particular party are numerous, may accept general bonds extending over such periods of time and covering such transactions of the party in question as shall to said Collector seem proper.

SECTION 1322. Breach of Bond. — Upon breach of any bond given under the authority of the customs laws, the collector of customs, with approval of the Secretary of Finance and Justice, may accept in satisfaction thereof a smaller sum than that mentioned in the penalty of the bond, but in no case less than the amount necessary to indemnify the Government for the damage occasioned by such breach.

SECTION 1323. Returns of Commerce, Navigation, and Immigration. — The annual report of the Insular Collector shall, among other things, contain a
ARTICLE II

Collection Districts and Ports of Entry

SECTION 1324. Collection Districts and Ports of Entry Thereof. — For administrative purposes the Philippine Islands shall be divided into six collection districts, the respective limits of which may be changed from time to time in the discretion of the Insular Collector. The principal ports of entry for the respective collection districts shall be Manila, Tabaco, Iloilo, Cebu, Zamboanga, and Jolo.

SECTION 1325. Collector of Customs at Port of Entry. — At each principal port of entry there shall be a collector of customs who, under the supervision and control of the Insular Collector, shall be the official head of the customs service in his port and district and shall there exercise the functions of captain of the port.

At Manila the Insular Collector and the Insular Deputy Collector shall respectively discharge the duties of collector of customs and deputy collector of customs for the said port.

SECTION 1326. Seal of Collector of Customs. — In the office of the collector of customs of a collection district shall be kept a seal of such design as the Insular Collector shall prescribe, with which shall be sealed all documents and records requiring authentication in such office.

SECTION 1327. Port Regulations. — A collector of customs may prescribe local administrative regulations, not inconsistent with law or the general Bureau regulations, for the government of his port or district, the same to be effective upon approval by the Insular Collector.
SECTION 1328. *Performance of Consular Duties.* — For the accomplishment of the laws of the United States, a collector of customs shall perform in his district the duties relative to seamen, vessels, clearances, and similar matters, which under the laws of the United States devolve on American consuls or consular officers; and he shall collect for such services the fees allowed under the United States laws, when the same shall have been approved and declared applicable in the Philippine Islands by the Insular Collector of Customs.

[355-372.]

SECTION 1329. *Authority of Collector to Remit Duties.* — A collector of customs shall have discretionary authority to remit the assessment and collection of customs duties when such duties amount to less than two pesos; and he may dispense with the seizure of merchandise of less than two pesos in value except in cases of prohibited importations or the habitual or intentional violation of the revenue laws.

[1781-1; Comp., 1401.]

SECTION 1330. *Supervision Over Customs and Immigration Brokers.* — Customs and immigration brokers shall, in the exercise of their duties as such, be subject to the supervision of the collector of customs; and no person shall do business as a customs or immigration broker except after obtaining a license from the collector of customs of the port authorizing him to engage in such occupation. Any license so granted may be canceled by the collector for cause.

[355-19 (5).]

SECTION 1331. *Supervision Over Attorneys in Fact.* — Persons acting as agents or attorney in fact for others in matters pertaining to customs, immigration, or navigation may be required to lodge their respective powers of attorney with the collector of customs of the port. No more than two such continuing powers may be accepted or recognized from any one person acting as agent in the importation of merchandise unless he be a licensed customs broker.

[355-168.]

SECTION 1332. *Authority of Deputy Collector of Customs.* — A deputy collector of customs at a principal port of entry may, in the name of the collector and subject to his supervision and control, perform any particular act which might be done by the collector himself; at subports a deputy collector may, in his own name, exercise the general powers of a collector, subject to the supervision and control of the collector of the principal port.
SECTION 1333. Appointment of Special Deputies with Limited Powers. — Collectors of customs may, with the approval of the Insular Collector, appoint from their force such number of special deputies as may be necessary for the proper conduct of the public business, with authority to sign such documents and perform such services as may be specified in writing.

SECTION 1334. Succession of Deputy Collector to Position of Acting Collector. — In the absence or disability of a collector of customs at any other port than Manila, or in case of a vacancy in his office, the temporary discharge of his duties shall devolve upon the deputy collector of the port. Where no deputy collector is available, an officer to serve in such contingency may be designated in writing by the collector of customs from his own force. The collector of customs making such designation shall report the same without delay to the Insular Collector and the Insular Auditor, forwarding to them the signature of the person so designated.

SECTION 1335. Assignment of Customs Employees to Overtime Work. — Customs employees may be assigned by a collector to do overtime work at rates fixed by the Insular Collector, when the service rendered is to be paid for by importers shippers, or other persons served.

SECTION 1336. Compensation of Private Appraisers. — When persons, not Government employees, are employed by a collector of customs to appraise property or report upon its character or value, they may be paid compensation in an amount, to be determined by the Insular Collector, not exceeding ten pesos for each day during the period necessarily employed in such service.

SECTION 1337. Records to be Kept by Customs Officers. — Collectors of customs, deputy collectors, surveyors, and other customs officers acting in such capacities are required to keep true, correct, and permanent records of their official transactions, to submit the same to the inspection of authorized officers at all times, and to turn over all records and official papers to their successors or other authorized officers.
[355-394.]

SECTION 1338. Reports to Insular Collector. — A collector of customs shall make report to the Insular Collector from time to time concerning prospective or newly begun litigation in his district touching matters relating to the customs service; and he shall, in such form and detail as shall be required by the Insular Collector, make regular monthly reports of all transactions in his port and district.

[355-24; 1781-1; Comp., 1401.]

ARTICLE III

Registration and Inspection of Vessels

SECTION 1339. Registration and Documentation of Vessels. — The Bureau of Customs is vested with exclusive authority over the registration and documentation of Philippine vessels. By it shall be kept and preserved the records of registration and of transfers and incumbrances of vessels; and by it shall be issued all certificates, licenses, or other documents incident to registration and documentation, or otherwise requisite for Philippine vessels.

[See 355-117-133; Comp., 1497-1512.]

SECTION 1340. Vessels Required to be Registered. — Every vessel of more than three tons gross used in Philippine waters, not being a transient of foreign register, shall be registered in the Bureau of Customs. To this end it shall be the duty of the master, owner, or agent of every such vessel to make application to the proper collector of customs for the registration thereof within fifteen days after the vessel becomes subject to such registration.

SECTION 1341. Where Registration to be Effected. — The registration of a vessel shall be effected at its home port, being a port of entry, or at the port of entry of the district of the vessel's home port.

[355-131.]

SECTION 1342. Exemption of Small Boats. — A vessel of three tons gross or less shall not be registered, unless the owner shall so desire, nor shall documents or licenses of any kind be required for such vessel, but the proper fee shall be charged for admeasurement, when admeasurement is necessary.

SECTION 1343. Data to be Noted in Register of Vessels. — In the register of vessels, to be kept at each port of entry, the following facts concerning each vessel there registered shall be noted in such form and detail as the Insular
Collector shall prescribe:

(a) Name of vessel.

(b) Rig of vessel.

(c) Material of hull.

(d) Principal dimensions.

(e) Gross tonnage.

(f) Net tonnage.

(g) Where built.

(h) Year when built.

(i) Name, citizenship, nationality, and residence of owner.

(j) Date of issuance of certificate of Philippine register.

(k) Any material change of condition in respect to any of the preceding items.

(l) Any other fact required to be there noted by the regulations of the Bureau of Customs.

[355-132; Code of Com., art. 22 (1).]

SECTION 1344. Record of Documents Affecting Title. — In the record of transfers and incumbrances of vessels, to be kept at each principal port of entry, shall be recorded at length all transfers, bills of sale, mortgages, liens, or other documents which evidence ownership or directly or indirectly affect the title of registered vessels, and therein shall be recorded all receipts, certificates, or acknowledgments canceling or satisfying, in whole or in part, any such obligation. No other record of any such document or paper shall be required than such as is affected hereunder.

SECTION 1345. Certificate of Philippine Register. — Upon registration of a vessel of domestic ownership, and of more than fifteen tons gross, a certificate of Philippine register shall be issued for it. If the vessel is of domestic ownership and of fifteen tons gross or less, the taking of the certificate of Philippine register shall be optional with the owner.
"Domestic ownership", as used in this section, means ownership vested in some one or more of the following classes of persons: (a) Citizens or native inhabitants of the Philippine Islands; (b) citizens of the United States residing in the Philippine Islands; (c) any corporation or company created under the laws of the United States, or of any State thereof, or of the Philippine Islands, provided some duly authorized officer thereof, or the managing agent or master of the vessel resides in the Philippine Islands.

SECTION 1346. Certificate of Ownership. — Upon registration of a vessel of more than five tons gross, a certificate of ownership shall be issued for it, if the vessel does not take a certificate of Philippine register. If such vessel is of five tons gross or less, the taking of a certificate of ownership shall be optional with the owner.

SECTION 1347. Form and Recitals of Certificate of Philippine Register. — The certificate of Philippine register shall be in such form as shall be prescribed by the Insular Collector, and it shall show that the vessel is engaged in legitimate trade and is entitled to the protection and flag of the United States.

SECTION 1348. Privileges Conferred by Certificate of Philippine Register. — A certificate of Philippine register confers upon the vessel the right to engage, consistently with law, in the Philippine coastwise trade and entitles it to the protection of the authorities and flag of the United States in all ports and on the high seas, and at the same time secures to it the same privileges and subjects it to the same disabilities as under the laws of the United States pertain to foreign-built vessels transferred abroad to citizens of the United States.

SECTION 1349. Investigation into Character of Vessel. — No application for a certificate of Philippine register shall be approved until the collector is satisfied from an inspection of the vessel that it is engaged or destined to be engaged in legitimate trade.

A collector may at any time inspect a vessel or examine its owner, master, crew, or passengers in order to ascertain whether the vessel is engaged in legitimate trade and is entitled to have or retain the certificate of Philippine register.
SECTION 1350. Report of Accident to Vessel. — When any Philippine vessel of more than three tons gross sustains or causes any accident involving loss of life, material loss of property, or serious injury to any person, or receives any damage affecting her seaworthiness or her efficiency, the managing owner, agent, or master of such vessel shall, by the first available mail, send to the collector of the district within which such vessel belongs, or of that within which such accident or damage occurred, a report thereof, stating the name of the vessel, the port to which she belongs, and the place where she was, the nature and probable occasion of the casualty, the number and names of those lost, and the estimated amount of loss or damage to the vessel or cargo; and shall furnish such other information as shall be called for.

When the managing owner or agent of such vessel has reason to apprehend that it has been lost, he shall promptly send notice in writing to the collector of customs at her home port giving advice of such loss and the probable occasion therefor, stating the name of the vessel and the names of all persons on board, so far as the same can be ascertained, and shall furnish, upon request of the collector, such additional information as shall be required.

SECTION 1351. Application of Shipping Laws to Government Boats. — Vessels owned or operated by the Government shall not be subject to the requirements of this chapter relative to registration and navigation except in so far as prescribed in the regulations of the Bureau of Customs.

SECTION 1352. Revocation of Certificate. — When it shall appear to the Insular Collector that any certificate of Philippine register or certificate of ownership was illegally or improperly issued, he may cancel the same.

SECTION 1353. Inspection of Hulls, Boilers, and other Constructional Features. — In the exercise of the authority confided in the Bureau of Customs over the coastwise trade and over Philippine vessels and shipping generally, it shall be the duty of the Insular Collector to cause adequate technical inspections to be made from time to time and as occasion may require of the hulls, engines, boilers, and other mechanical and constructional features of all Philippine vessels and to fix the standards which must be attained in respect thereto. The hull, engines, and boilers of all steam vessels engaged in coastwise traffic shall be inspected at least once a year, or in case of the hull of a wooden vessel, at least once every two years.
SECTION 1354. Inspection Certificate. — Upon the inspection of any vessel as aforesaid, a certificate of inspection shall be issued, if the inspected vessel shall be found to conform with the requirements applicable to it. A vessel thus inspected and certified shall be permitted to operate for the length of time stated in the certificate, under such conditions as may be imposed by the collector of customs of the district, with the approval of the Insular Collector.

[Marine Regulations, par. 354.]

SECTION 1355. Sanitary Inspection. — It shall be incumbent upon the Insular Collector to provide an adequate system of sanitary inspection for Philippine vessels. To this end a sanitary inspector may be appointed for the port of Manila. At the other respective ports the function of sanitary inspector may be exercised by the surveyor or other official thereunto deputed by the collector of customs. It shall be the duty of the sanitary inspector by personal examination to ascertain the sanitary condition of vessels subject to inspection by him and to see that the sanitary regulations of the Bureau of Customs are fully complied with; and a clearance shall not be granted to any such vessel until the sanitary inspector shall so certify.

[See Marine Regulations.]

SECTION 1356. Fire-Apparatus and Life-Saving Equipment. — The regulations of the Bureau of Customs shall prescribe the mechanical equipment and fire-apparatus to be carried on Philippine vessels for the purpose of preventing and extinguishing fires.

Such vessels shall also be required to carry life-saving equipment, consisting of boats, life-preservers, and other devices, to be prescribed by regulation, sufficient for the preservation of the passengers and crew in cases of emergency; and provision shall be made for adequate means of utilizing such equipment.

[See Marine Regulations.]

ARTICLE IV

Coastwise Trade

SECTION 1357. Ports Open to Coastwise Trade. — All ports and places in the Philippine Islands shall be open to vessels lawfully engaged in the coastwise
trade, subject to the regulative provisions of law applicable in particular cases.

[1341-1.]

SECTION 1358. **Vessels Eligible for Coastwise Trade.** — The right to engage in the Philippine coastwise trade is limited to vessels carrying a certificate of Philippine register.

[355-117, 133.]

SECTION 1359. **License for Coastwise Trade.** — All vessels engaging in the coastwise trade except boats of five tons gross or less must be duly licensed annually.

[591-1; 1397-1.]

SECTION 1360. **Philippine Coastwise Emblem.** — Vessels engaged in the Philippine coastwise trade shall fly at the mainmast the Philippine coastwise emblem, consisting of a rectangular white flag with one blue and one red star ranged from staff to tip in the horizontal median line.

[520-6; 1738-1.]

SECTION 1361. **Transportation of Passengers and Merchandise Between Philippine Ports.** — Passengers shall not be received at one Philippine port for any other such port by a vessel not licensed for the coastwise trade, except upon special permission previously granted by the Insular Collector; and subject to the same qualification, merchandise embarked at a domestic port shall not be transported by water to any other port in the Islands, either directly or by way of a foreign port, or for any part of the voyage, in any other vessel than one licensed for the coastwise trade.

Passengers or merchandise arriving from abroad upon a foreign vessel may be carried by the same vessel through any port of entry to the port of destination in the Islands without change; and passengers departing from the Islands or merchandise intended for export may be carried in a foreign vessel through a Philippine port without change.

[355-139, 140.]

SECTION 1362. **Clearance of Foreign Vessel to and from Coastwise Ports.** — Upon such reasonable conditions as he may impose, the Insular Collector may clear foreign vessels for any open coastwise port and authorize the conveyance therein of either merchandise or passengers brought from abroad upon
such vessels; and he may likewise, upon such conditions as he may impose, allow a foreign vessel to embark cargo and passengers at any coastwise port and convey the same upon such vessel to a foreign port.

[1185-1.]

SECTION 1363. Requirement of Manifests in Coastwise Trade. — Manifets shall be required for cargo transported from one place or port in the Islands to another only when one or both of such places is a port of entry.

[1814-1.]

SECTION 1364. Manifest Required Upon Departure from Port of Entry. — Prior to departure from a port of entry the master of a vessel licensed for the coastwise trade shall make out and subscribe duplicate manifests of the whole of the cargo on such vessel, specifying the marks and numbers of packages, the port of destination, and the names of the consignees. He shall deliver such manifests to the collector or other customs official duly authorized, before whom he shall swear to the best of his knowledge and belief that the goods therein contained, if foreign, were imported legally and that the duties thereon have been paid or secured. Thereupon the said collector or customs official shall certify the same on the manifests, one of which he shall return to the master with a permit specifying thereon, generally, the lading on board such vessel, and authorizing him to proceed to his port of destination, retaining the duplicate.

[1814-1.]

SECTION 1365. Manifest Required Prior to Unlading at Port of Entry. — Previous to the unlading at a port of entry of any part of the cargo of a vessel licensed for the coastwise trade the master shall deliver to the collector of customs a manifest of the cargo for said port of entry; and upon the delivery of the same the customs officer shall grant a permit for the unlading of such cargo.

[1341-3.]

SECTION 1366. Departure of Vessel Upon General Manifest. — The Insular Collector may by regulation permit a vessel to depart coastwise from a port of entry upon the filing of a general manifest by the master thereof, the owners, agents, or consignees being required to present the proper detailed manifest within forty-eight hours after the departure of the vessel.

[1814-1.]

SECTION 1367. Bonding of Carriers Transporting Merchandise Bond. —
A carrier engaged in conveying dutiable merchandise in bond from a port of importation to other ports shall give security in the nature of a general transportation bond, in a sum not less than ten thousand pesos, conditioned that the principal shall transport and deliver without delay, and in accordance with law and regulation, to the collector of customs at the port of destination all merchandise in bond delivered to such carrier and that all proper charges and expenses incurred by the customs authorities or at their instance by reason of such shipments shall be duly paid.

[355-245; Cooley's Blackstone, p. 240.]

SECTION 1368. Manifests for Transit Cargo. — When transit cargo from a foreign port or other local ports is forwarded from the port of importation, separate manifests, in triplicate, shall be presented by each carrier.

[355-246; Cooley's Blackstone, p. 241.]

SECTION 1369. Bay and River License. — Annual licenses authorizing vessels to engage in the business of towing or carrying merchandise or passengers in the bays, harbors, rivers, and inland waters navigable from the sea shall be issued by the collectors of the various ports of entry under the conditions hereinbelow prescribed; and except as otherwise expressly provided, no vessel shall be permitted to engage in this character of business until the proper license therefor has been procured.

A bay and river license shall specify the particular port or other body of water in which the vessel in question may engage in business as aforesaid.

[1136-1, 2; 1387-2.]

SECTION 1370. Vessels Eligible for Bay and River License. — To be eligible for the bay and river license, a vessel must be built in the Philippine Islands or in the United States, and the ownership of such vessel must be vested in some one or more of the following classes of persons: (a) Citizens of the United States; (b) Citizens or residents of the Philippine Islands; (c) Domestic corporations or companies; (d) Foreign corporations or companies lawfully engaged in business in the Philippine Islands.

Vessels actually engaged in the bay and river business in any port of the Philippine Islands on the twenty-ninth day of April nineteen hundred and eight, may be licensed in the future for the same business, regardless of ownership or place of construction, subject in other respects to the same regulations and conditions as other vessels.
SECTION 1371. Exemption of Certain Craft from Requirement of Bay and River License. — No bay and river license shall be required of any of the following classes of vessels:

(a) Vessels of three tons gross or less.

(b) Yachts, launches, and other craft used exclusively for pleasure and recreation.

(c) Ship's boats and launches bearing the name and home port of the vessel plainly marked thereon.

(d) Vessels owned by the Government of the Philippine Islands or of the United States.

The exemption of a boat in either of the last three classes shall at once cease if it engages in the business of transporting cargo or passengers for hire.

SECTION 1372. Revocation of License. — The Insular Collector may for cause at any time revoke any coastwise license or bay and river license.

ARTICLE V

Entrance of Vessels in Foreign Trade

SECTION 1373. Ports Open to Vessels Engaged in Foreign Trade — Duty of Vessel to Make Entry. — Vessels engaged in the foreign carrying trade shall touch at ports of entry only, except as otherwise specially allowed; and every such vessel arriving within a customs collection district of the Philippine Islands from a foreign port shall make entry at the port of entry for such district and shall be subject to the authority of the collector of customs of the port while within his jurisdiction.

The master of any war vessel or vessel employed by any foreign government shall not be required to report and enter on arrival in the Philippine Islands, unless engaged in the transportation of merchandise in the way of trade.
SECTION 1374. Arrest of Vessel Departing Before Entry Made. — When a vessel arriving within the limits of a collection district from a foreign port departs or attempts to depart before entry shall be made, not being thereunto compelled by stress of weather, duress of enemies, or other necessity, the collector or surveyor of the port or the commander of any revenue cutter may arrest and bring back such vessel to the most convenient port.

SECTION 1375. Control of Customs Officer Over Boarding or Leaving of Incoming Vessel. — Upon the arrival in port of any vessel engaged in foreign trade, it shall be unlawful for any person (except the pilot, consul, health officers, or customs officers) to board or leave the vessel without the permission of the customs officer in charge; and it shall likewise be unlawful for any tugboat, rowboat, or other craft to go alongside and put any person aboard such vessel or take any person therefrom, except as aforesaid.

SECTION 1376. Quarantine Certificate for Incoming Vessel. — Entry of a vessel from a port or place outside of the Philippine Islands shall not be permitted until it has obtained a quarantine certificate issued under the authority of the Bureau of Quarantine Service.

SECTION 1377. Documents to be Produced by Master Upon Entry of Vessel. — For the purpose of making entry of a vessel engaged in foreign trade, the master thereof shall present the following documents, duly certified by him, to the boarding officer of customs.

(a) The original manifest of all cargo destined for the port, to be returned with boarding officer's indorsement.

(b) Three copies of the same manifest, one of which upon certification by the officer as to correctness of the copy shall be returned to the master.

(c) Two copies of store list.

(d) One copy of passenger list.
(e) One copy of the crew list.

(f) The original of all through cargo manifests, for deposit, while in port, with the customs officer in charge of the vessel.

(g) A passenger manifest of all aliens, in conformity with the requirements of the laws of the United States.

(h) The shipping articles and register of the vessel, if of Philippine register.

[See 355-79, 80, 81, 90, 91, et. seq.]

SECTION 1378. **Translation of Manifest.** — The cargo manifest and each copy thereof shall be accompanied by a translation into English, if originally written in a language other than English.

[See 355-79, 80, 81, 90, 91, et. seq.]

SECTION 1379. **Production of Philippine Crew.** — The master of a Philippine vessel returning from abroad shall produce the entire crew listed in the vessel's shipping articles; and if any member be missing, the master shall produce proof satisfactory to the collector that such member has died, absconded, has been forcibly impressed into other service, or has been discharged; and in case of discharge in a foreign country he shall produce a certificate from the consul, vice-consul, commercial agent, or vice-commercial agent of the United States there residing, showing that such discharge was effected with the consent of the representative of the United States aforesaid.

[355-112; Cooley's Blackstone, p. 252; Foundations of Legal Liability (Street), p. 985.]

SECTION 1380. **Manifests Required of Vessel from Foreign Port.** — Every vessel from a foreign port or place must have on board complete written or typewritten manifests of all her cargo.

All of the cargo intended to be landed at a port in the Philippine Islands must be described in separate manifests for each port of call therein. Each manifest shall include the port of departure and the port of delivery, with the marks, numbers, quantity, and description of the packages and the names of the consignees thereof. Every vessel from a foreign port or place must have on board complete manifests of passengers, immigrants and their baggage, in the prescribed form, setting forth their destination and all particulars required by the immigration laws; and every such vessel shall have prepared for presentation to the proper
customs official upon arrival in ports of the Philippine Islands, a complete list of all ship's stores then on board. If the vessel does not carry cargo, passengers, or immigrants, there must still be a manifest showing that no cargo is carried from the port of departure to the port of destination in the Philippine Islands.

A cargo manifest shall in no case be changed or altered, except after entry of the vessel, by means of an amendment by the master, consignee, or agent thereof, under oath, and attached to the original manifest.

[355-77; 1235-2; Comp., 1458.]

SECTION 1381. Manifests for Auditor and Collector — Papers to be Deposited with Consul. — Immediately after the arrival of a vessel from a foreign port, the master shall deliver or mail to the Insular Auditor, Manila, a copy of the cargo manifest properly indorsed by the boarding officer; and within twenty-four hours after arrival he shall present to the collector of customs the original copy of the cargo manifest and, for inspection, the ship's register or other document in lieu thereof, together with the clearance and other papers granted to the vessel at the port of departure for the Philippine Islands.

If the vessel does not depart within forty-eight hours from the time of its arrival, the register and other shipping documents shall be deposited with the consul of the nation to which the vessel belongs.

The person acting for the vessel in the matters above specified shall furnish such evidence as may be required by the collector showing that the manifest has been supplied to the Auditor and, in a proper case, that the register has been deposited with the consul.

[355-78, 91; Cooley's Blackstone, p. 255.]

SECTION 1382. Requirement as to Delivery of Mail. — A vessel arriving within a collection district in the Philippine Islands shall not be permitted to make entry or break bulk until it is made to appear, to the satisfaction of the collector of customs, that the master, consignee, or agent of the vessel is ready to deliver to the postmaster of the nearest post office all mail matter on board of such vessel and destined for that port. Collectors are authorized to examine and search vessels for mail matter carried contrary to law.

[355-92; Cooley's Blackstone, p. 257.]

SECTION 1383. Time for Unlading of Cargo. — Merchandise brought in a vessel from a foreign port shall not be unladen except during regular working hours on regular work days, without permission of the collector of customs and the
payment of losses and overtime.

[355-106.]

SECTION 1384. Discharge of Ballast. — When not brought to port as merchandise, ballast of no commercial value may be discharged upon permit granted by the collector for such purpose.

[355-99; Cooley's Blackstone, p. 259.]

SECTION 1385. Record of Arrival and Entry of Vessels. — A record shall be made and kept open to public inspection in every customhouse of the dates of arrival and entry of all vessels.

[355-84.]

SECTION 1386. Entry of United States Army Transports. — The master or other officer in charge of a United States Army transport arriving from a foreign port at any port in the Philippine Islands shall, for the purpose of making entry of his vessel, present a manifest in duplicate, containing the following information, duly certified by him to the boarding officer or collector of customs:

(a) A list of all supplies of the United States Government, for use of the Army, Navy, or Public Health Service, or of the Government of the Philippine Islands.

(b) A list of all property of officers and enlisted men aboard, or of civilians carried as passengers.

(c) A list of all other goods, wares, merchandise, or effects on board.

[355-388, 389.]

SECTION 1387. Delivery of Cargo. — Cargo unladen from United States Army transports may be delivered upon release by the collector of customs.

[355-388, 389; Cooley's Blackstone, p. 268.]

SECTION 1388. Entrance of Vessel Through Necessity. — When a vessel from a foreign port is compelled by stress of weather or other necessity to put into any other port than that of her destination, the master, together with the person next in command, within twenty-four hours after her arrival, shall make protest in the usual form, upon oath before a duly authorized person, setting forth the causes or circumstances of such necessity. This protest, if not made before the collector,
must be produced to him, and a copy thereof lodged with him.

Within the same time the master shall make report to the collector; and if any part of the cargo was unladen from necessity or lost by casualty before arrival, and such fact is made to appear by sufficient proof to the collector of customs, he shall give his approbation and the unlading shall be deemed to have been lawfully effected.

[355-101, 104, 357.]

SECTION 1389. Unlading of Vessel in Port from Necessity. — If the situation is such as to require the unlading of the vessel pending sojourn in port, the collector of customs shall, upon sufficient proof of the exigency, grant a permit therefor, and the merchandise shall be unladen and stored under the supervision of the customs authorities.

At the request of the master of the vessel, or of the owner thereof, the collector may grant permission to enter and pay the duties on and dispose of such part of the cargo as may be of perishable nature or as may be necessary to defray the expenses attending the vessel.

Upon departure, the cargo, or the residue thereof, may be reladen on board the vessel, and the vessel may proceed with the same to her destination, subject only to the charge for storing and safe-keeping of the merchandise and the fees for entrance and clearance.

No port charges shall be collected on vessels entering through stress of weather or other causes above described.

[355-183, 357.]

ARTICLE VI

Clearance of Vessels in Foreign Trade

SECTION 1390. Clearance of Vessel for Foreign Port. — Before a clearance shall be granted to any vessel bound to a foreign port, the master, or other proper agent thereof, shall present to the collector of customs the following properly authenticated documents:

(a) A bill of health from the proper quarantine official or officer of the public health service in the port.

(b) Three copies of the manifest of export cargo, one of which upon
certification by the customs officer as to correctness of the copy shall be returned to the master.

(c) Two copies of the passenger list, showing alien and other passengers.

(d) The register and shipping articles, if the vessel is of Philippine register.

(e) The consular certificate of entry, if the vessel is of foreign register.

SECTION 1391. Manifest of Export Cargo to be Delivered to Auditor. — The master shall prior to departure deliver or mail to the Insular Auditor, Manila, the returned copy of the manifest of export cargo.

[355-111.]

SECTION 1392. Oath of Master of Departing Vessel. — The master of such departing vessel shall also make oath to the effect:

(a) That all cargo conveyed on said vessel, with destination to the Philippine Islands, has been duly discharged or accounted for.

(b) That he has mailed or delivered to the Insular Auditor, Manila, a true copy of the outgoing cargo manifest.

(c) That he has not received and will not convey any letters or other packets not inclosed in properly stamped envelopes sufficient to cover postage, except those relating to the cargo of the vessel, and that he has delivered at the proper foreign port all mails placed on board his vessel before her last clearance from the Philippine Islands.

(d) That, if clearing without passengers, the vessel will not carry upon the instant voyage, from any Philippine port, any passengers of any class, or other person not entered upon the ship's articles.

[355-88, 111.]

SECTION 1393. Extension of Time for Clearance. — At the time of clearance the master of a departing vessel shall be required to indicate the time of intended departure, and if the vessel should remain in port forty-eight hours after the time indicated the master shall report to the collector for an extension of time for departure, and without such extension the original clearance shall be of no effect.

SECTION 1394. Lading of Forest Products. — A collector of customs
shall not allow forest products to be laden aboard a vessel clearing for a foreign port until the shipper shall produce a receipt from an internal-revenue official showing that the forest charges upon such products have been paid or a certificate from a proper official of the Bureau of Forestry showing that the products were taken from private lands properly registered in the Bureau of Forestry.

[165-1, 2.]

SECTION 1395. Lading of Fibrous Products. — A collector of customs shall not permit abacá, maguey, or sisal or other fibrous products for which standard grades have been established by the Director of Agriculture to be laden aboard a vessel clearing for a foreign port, unless the shipment conforms to the requirements of law relative to the shipment of such fibers.

SECTION 1396. Detention of Warlike Vessel Containing Arms and Munitions. — Collectors shall detain any vessel of commercial register manifestly built for warlike purposes and about to depart from the Philippine Islands with a cargo consisting principally of arms and munitions of war when the number of men shipped on board or other circumstances render it probable that such vessel is intended to be employed by the owner or owners to cruise or commit hostilities upon the subjects, citizens, or property of any foreign prince or state, or of any colony, district, or people with whom the United States are at peace, until the decision of the Governor-General of the Islands be had thereon, or until the owner or owners shall give bond or security, in double the value of the vessel and cargo, that she will not be so employed, if in the discretion of the collector of customs such bond will prevent the violation of the provisions of this section.

[355-114.]

ARTICLE VII

Importation of Merchandise in General

SECTION 1397. Merchandise to be Imported Only Through Customhouse. — All merchandise introduced into the Philippine Islands, whether subject to duty or not, shall be entered through a customhouse at a port of entry.

[355-397.]

SECTION 1398. Special Surveillance for Protection of Customs and Prevention of Smuggling. — In order to prevent smuggling and to secure the collection of the legal duties the customs service shall exercise surveillance over the coast, beginning when a vessel enters Philippine waters and concluding when the merchandise imported therein has been legally passed through the
SECTION 1399. When Importation by Sea Begins and Ends. — Importation by sea begins when the importing vessel enters the jurisdictional waters of the Philippine Islands with intention to unlade therein, and is not completed until the duties due upon the merchandise have been paid or secured to be paid at a port of entry and the legal permit for withdrawal shall have been granted, or, in case said merchandise is free of duty, until it has legally left the jurisdiction of the customs.

SECTION 1400. Jurisdiction of Collector Over Importation of Merchandise. — The collector of customs of a port of entry shall cause all merchandise entering the jurisdiction of his district and destined for importation through his port to be entered at the customhouse, shall appraise and classify all such merchandise, and shall assess and collect the duties thereon, and shall hold possession of all imported merchandise upon which duties have not been paid or secured to be paid, disposing of the same according to law.

SECTION 1401. Jurisdiction of Collector Over Merchandise of Prohibited Importation. — Where merchandise is of prohibited importation or subject to importation only upon conditions prescribed by law, it shall be the duty of the collector, conformably with the provisions of this chapter, to exercise such jurisdiction in respect thereto as will prevent importation or otherwise secure compliance with all legal requirements.

SECTION 1402. When Duties Accrue on Imported Merchandise. — Unless otherwise specially provided by law, duties shall accrue upon imported merchandise upon the arrival of the importing vessel within the jurisdictional waters of the Philippine Islands with intent to unlade.

SECTION 1403. Deposit of Personal Effects without Payment of Duty. — Trunks, packages, hand baggage, and other parcels containing dutiable personal effects, not regular merchandise, and belonging to bona fide travelers for curiosity or pleasure, may be left, in the discretion of the collector of customs, in the custody of the passenger and baggage division, or corresponding office of the customhouse, for a period not exceeding six months, without payment of duty,
provided they do not leave the customs jurisdiction, and upon the departure of the
owner are duly put on board and manifested as baggage on a vessel bound for a
foreign port.

[355-353.]

SECTION 1404. Landing of Vessel's Equipment Under Bond. — Upon the
filing of a bond guaranteeing their reembarkation, the landing of sails, casks,
chronometers, and other portions of the vessel's equipment shall be permitted, in
order that the same may be repaired.

[355-352.]

SECTION 1405. Merchandise to be Received in General Order Stores. —
Unless otherwise directed by the collector, all merchandise except bulk cargo shall
be received in general order stores.

[Cooley's Blackstone, p. 314.]

SECTION 1406. Limit of Period for Discharge. — The period within
which discharge should be effected is as follows:

Vessels of less than three hundred tons, eight working days after entry;
vessels of three hundred tons and less than eight hundred tons, twelve working
days after entry; vessels of eight hundred tons and upward, fifteen working days
after entry.

The working days of a vessel shall be computed by excluding the date of
entry, legal holidays, and stormy days when, in the opinion of the collector,
discharge of cargo is impracticable.

[355-107.]

SECTION 1407. Disposition of Merchandise Remaining on Vessel After
Time for Unlading. — Merchandise remaining on board any vessel after the
expiration of the said period for discharge, and not reported for transshipment to
another port, may be unladen by the customs authorities and stored at the vessel's
expense.

Merchandise so stored may, at any time within ninety days or such longer
period as the Insular Collector shall approve, be claimed and entered. If not entered
it shall be sold at public auction at the next ensuing regular sale, though at any time
prior to sale it may be entered for consumption or warehouse, and be withdrawn
upon payment of duty and expenses.
SECTION 1408. Charges for Storage and Labor. — The charges for service rendered in connection with merchandise under the control of the customs authorities or upon the customs premises and the rates of storage in Government stores, or warehouses, shall be fixed and promulgated by the Insular Collector annually.

SECTION 1409. Reshipment to Foreign Port. — Unless it shall appear by the invoice, bill of lading, and manifest, or other satisfactory evidence, that merchandise arriving in the Philippine Islands is destined for transshipment, no exportation thereof will be permitted except under entry for warehouse and exportation in bond and appraisement made.

SECTION 1410. Handling of Merchandise on which Duty has Not Been Paid. — Except when done under customs supervision, all unlading or transshipment of the cargo of vessels from foreign ports, which do not discharge at a wharf, must be by bonded lighters; and likewise, on land, imported goods on which duty has not been paid shall be carried about and handled by bonded draymen or cartmen only.

SECTION 1411. Government Plant for Handling Merchandise. — A Government plant for handling merchandise on or around the customs premises shall be maintained at the port of Manila and at any other port of entry prescribed by the Insular Collector, when the proper conduct of the customs business shall so require.

Where such plants are established, it shall be their function to receive, land, and deliver imported merchandise, and to handle the same, so far as may be necessary, while on customs premises. Such plants shall also handle merchandise for export while on the customs premises, and in the discretion of the Insular Collector may deliver merchandise aboard vessels for export.

SECTION 1412. Sea Stores Dutiable as to Excess Only. — An excess of sea stores in vessels arriving from foreign ports, and all articles purchased abroad for sale on board a vessel as saloon stores or supplies, are dutiable, but all sea
stores and saloon stores or supplies not in excess of the proper requirements for the vessel in her voyage outside of the Philippine Islands shall not be deemed to be dutiable.

[355-202.]

SECTION 1413. Transfer of Surplus Sea Stores. — Surplus sea stores shall not be transferred from one vessel to another, except to a vessel of the same line in active service in the foreign trade, and then only where such stores are bona fide sea stores and not cargo. In such cases the transfer may be allowed under customs supervision.

[355-89.]

SECTION 1414. Duties Upon Surplus Stores. — Surplus stores landed must be entered for immediate consumption and not for warehouse, and are dutiable as imported merchandise. The surplus sea stores of a vessel of the Philippine Islands shall be dutiable on her changing from the foreign to the coastwise trade.

[355-89.]

The duties on excessive sea stores or saloon stores or supplies shall be paid forthwith by the master upon the determination of the same by the collector, and the decision of the latter upon such matter shall be final.

[355-203.]

SECTION 1415. Exclusive License for Landing of Passengers and Baggage at Manila. — At the port of Manila the Insular Collector may select one person or firm to do, at reasonable rates, all the business of landing passengers and baggage for hire from incoming ships and to this end may enter into an exclusive contract for the period of one year.

[219-1.]

This contract shall be made only after due advertisement for bids, such bids to cover the cost of landing passengers per person and luggage per piece, large and small. The lowest bidder who shall be, in the opinion of the Insular Collector, responsible and of good character shall be selected.

[219-2.]

SECTION 1416. Bond to be Given. — The person or firm so selected shall, before entering upon the performance of such contract, execute a bond to the
Government of the Philippine Islands, for the benefit of whom it may concern, conditioned (a) for the acquisition of a sufficient equipment of launches and other means of conveniently landing passengers and baggage, (b) for the landing of all the passengers and all the baggage as occasion may require during the entire year covered by the contract, and (c) for the prompt payment of all losses of baggage or other property so handled, due to negligence in the performance of the contract, the amount of such liability being finally determined by the Insular Collector.

[219-2.]

SECTION 1417. Supervision of Insular Collector Over Execution of Contract. — The Insular Collector shall supervise the execution of the contract and the doing of business thereunder, and shall have the power upon breach of the contract or violation of any regulation concerning the same at once to annul the contract, awarding the privilege to another in the same manner as before.

[219-4.]

ARTICLE VIII

Entry at Customhouse

SECTION 1418. By whom Merchandise to be Entered in Customhouse. — Imported merchandise must be entered in the customhouse at the port of arrival either (a) by the importer, being holder of the bill of lading, (b) by any other holder of the bill of lading in due course, (c) by a customs broker acting under authority from a holder of the bill, or (d) by a person duly empowered to act as agent or attorney in fact for such holder.

[355-157.]

SECTION 1419. Declaration Upon Entry of Merchandise. — Except in case of informal entry, no entry of imported merchandise shall be effected until there shall be submitted to the collector of customs a written declaration, in such form as shall be prescribed by the Insular Collector, containing statements in substance as follows:

(a) That the entry delivered to the collector contains a just and true statement of all the merchandise which is the subject of the entry.

(b) That the invoice and entry contain a just and faithful account of the actual cost of said merchandise, including and specifying the value of all containers or coverings, and that nothing has been omitted therefrom or concealed whereby the Government of the Philippine
Islands might be defrauded of any part of the duties lawfully due on the merchandise.

(c) That, to the best of the declarant's information and belief, the invoice and bill of lading relating to the merchandise are the only ones in existence relating to the importation in question and that they are in the state in which they were actually received by him; and, furthermore,

(d) That, to the best of declarant's information and belief, the entry, invoice, and bill of lading, and the declaration thereon are in all respects genuine and true, and were made by the person by whom the same purport to have been made, respectively.

[355-167.]

SECTION 1420. By whom Declaration to be Signed. — The declaration shall be signed by the actual importer, consignee, or holder of the bill, by or for whom the entry is effected, if such person is an individual, or in case of a corporation, firm, or association, by its active manager, or by a licensed customs broker duly authorized to act for either of them. When it is impracticable to obtain a declaration thus signed, the collector may allow it to be signed by some person in interest having first and best knowledge of the facts. A collector of customs may also, in his discretion, require that the declaration shall be sworn to by the person signing the same.

[355-167, 168.]

SECTION 1421. Bond for Subsequent Production of Invoice. — When it is impossible to produce the proper invoice at the time entry is made, the collector may accept a pro forma invoice and require a bond to be given for the subsequent production of the authentic invoice. Such bond shall be in an amount of not less than fifty per centum of the estimated duties upon the importation, or in case of free entries not less than fifty pesos.

SECTION 1422. Form and Contents of Entries. — Entries shall be in duplicate, in writing, and in other respects in such form as shall be prescribed in the regulations. They shall be signed by the person making entry of the merchandise, and shall declare the names of the importing vessel and her master, her port of departure and date of arrival, the number and marks of packages, or the quantity, if in bulk, and the nature of the merchandise contained therein, and its value as set forth in a proper invoice to be presented in duplicate with the entry.
SECTION 1423. Country of Origin to be Marked on Package. — All articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, must respectively be plainly marked, stamped, branded, or labeled in legible words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement not actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SECTION 1424. Description of Merchandise. — The description on the entry of the merchandise shall be in terms of tariff laws and in the currency of the invoice, and the values of the several classes of merchandise shall be separately placed under their respective rates of duty, as claimed by the importer, and the totals of each class duly shown. The rates of duty thus stated on the entry shall be advisory only, and shall not govern the collector's classification for the assessment of duty.

SECTION 1425. Entries in Bond. — Entries in bond may be made for placing the merchandise in warehouse, or for its constructive warehousing and immediate transportation to other ports of the Islands without appraisement, or for constructive warehousing and immediate exportation; and merchandise in warehouse may be withdrawn either for consumption, exportation, or for transportation to another port of the Islands. Two of these objects may, in some cases, be combined in one withdrawal. Whenever goods are so transported in bond without appraisement they must be consigned to the care of the collector at the port of destination, who will allow entry to be made at his port by the actual consignee.

SECTION 1426. Entry of Merchandise in Part for Consumption and in Part for Warehousing. — Entries of merchandise covered by one bill of lading may be made simultaneously for both consumption and warehouse. Where an intent to export the merchandise is shown by the bill of lading and invoice, the whole or a part of a bill of lading (not less than one package) may be entered for...
warehouse and immediate exportation. In this case the collector may designate the vessel in which the merchandise is laden as constructively a warehouse, in order to facilitate the direct transfer of the goods to the exporting vessel. The same procedure may apply to goods entered for warehouse and immediate transportation.

Merchandise received at any port from another port of the Islands on an entry for immediate transportation without appraisement may be entered at the port of delivery either for consumption or warehouse.

[355-162; 1235-6.]

ARTICLE IX

Examination and Appraisal of Merchandise and Liquidation of Duties

SECTION 1427. Designation of Packages to be Examined. — Unless the collector, from the character and description of the merchandise, is of the opinion that the examination of a less or greater proportion of packages will amply protect the revenues, there shall be designated and sent to appraisers' stores, for examination and appraisal, at least one package of every invoice, and one package at least of every ten packages of merchandise imported.

[355-170.]

SECTION 1428. Bond Upon Delivery of Unexamined Packages. — To effect immediate delivery of packages not ordered for examination, the collector may accept a bond in such sum and with such conditions as shall be sufficient to safeguard the revenue.

If such security is not supplied, all the packages shall be held until the return is made and duties paid.

[1520-2; U.S. Tariff Act (1909), sec. 15.]

SECTION 1429. Return of Examining Officer. — The examining officer shall compare the cases designated for examination and their contents with the invoice and shall make return of the description of the goods covered thereby, whether the quantities are correct, and, in case of merchandise dutiable ad valorem, whether the prices named show the correct value of the merchandise.

[355-185.]

SECTION 1430. Appraiser's Samples. — Appraisers shall see that good and sufficient samples of all lines of merchandise which may be readily sampled
are retained for official purposes; but samples of merchandise identical in quality, material, and values shall not be retained, if their return is desired, longer than may be required for use in contested cases.

The quantity and value of samples taken shall be noted on the face of the entry.

[355-197; Cooley's Blackstone, p. 359.]

SECTION 1431. Duties of Appraisers. — Under the orders of collectors of customs, appraisers shall appraise and supervise the appraisal and classification of all merchandise, goods, wares, and effects, of whatever description, whether dutiable or free, which may be presented to them in proper form or for the appraisal or classification of which the proper order may have been received.

Appraisers shall be responsible to the collectors of customs for the correct appraisal of all such goods; that the amounts, classes, and values returned by them are in all respects accurate and correct, and that the paragraphs, subparagraphs, rules and dispositions of the tariff, and of this title, and the rules and instructions of the Insular Collector in respect thereto have been correctly applied and followed.

[355-189, 190.]

SECTION 1432. Employment of Persons to Assist in Appraisement of Merchandise. — When necessary to the proper accomplishment of the examination of any merchandise, the collector may summon not more than two disinterested business men or persons versed in the particular matter and require them to assist the examining officer or appraiser in appraising or ascertaining the value or proper description thereof.

[355-188.]

SECTION 1433. Proceedings and Report of Appraisers. — Appraisers and persons discharging their functions shall, by all reasonable ways and means, ascertain, estimate, and appraise the actual market value of the merchandise, as required by law, any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding, and after revising and correcting the reports of the examiners as they may judge proper, shall report in writing on the face of the entry the prices so determined.

[355-191; Cooley's Blackstone, p. 360.]

Appraisers shall describe all merchandise on the face of the entry in such terms as will enable the collector to pass upon the appraisal and classification of
the same, and shall note thereon the measurements and quantities, and any
disagreement with the declaration.

[355-192; Cooley's Blackstone, p. 361.]

SECTION 1434. *Readjustment of Appraisals and Returns.* — Such
appraisal or return once made may not be altered or modified in any manner,
except:

(a) Within one year after payment of the duties, upon statement of error
in conformity with section one thousand four hundred and fifty-one
hereof, approved by the collector.

(b) Within fifteen days after such payment, upon request for
reappraisement addressed to the Insular Collector by the collector of
customs, if the latter should deem the appraisement to be too low.

(c) Upon request for reappraisement, in the form of protest, addressed to
the collector of customs by the party in interest, if the latter should be
dissatisfied with the appraisal or return.

SECTION 1435. *Liquidation and Record of Entries.* — Upon receipt of
the returns of the appraisers and the report of the weights, gauge, or quantity, if the
collector shall approve the same, the liquidation shall be made on the face of the
entry showing the particulars thereof, be signed with the initials of the liquidating
clerk, approved by the chief liquidator, and recorded in the record of liquidations.

[355-198.]

A daily record of all entries liquidated shall be posted in the public corridor
of the customhouse, stating the name of the vessel, the port from which she
arrived, and the date of her arrival, the name of the importer, and the serial number
and date of the entry. A daily record must also be kept by the collector of all
additional duties found upon liquidation, and notice thereof promptly sent to the
parties in interest.

[355-199.]

SECTION 1436. *Tentative Liquidation.* — If to determine the exact
amount due under the law in whole or in part some future action is required, the
liquidation shall be deemed to be tentative as to the item or items affected and shall
to that extent be subject to future and final readjustment and settlement. The entry
in such case shall be stamped "Tentative liquidations".
SECTION 1437. — Assessment of Duty on Less than Entered Value. — Duty shall not be assessed in any case upon an amount less than the entered value, unless by direction of the Insular Collector in cases in which the importer certifies at the time of entry that the entered value is higher than the foreign market value and that the goods are so entered in order to meet increases made by the appraiser in similar cases then pending on request for reappraisal; and the lower assessment shall be allowed only when the importer’s contention is sustained by final decision, and it shall appear that the action of the importer on entry was taken in good faith, and after due diligence and inquiry on his part.

[Cooley’s Blackstone, p. 369.]

SECTION 1438. Finality of Liquidation. — When merchandise has been entered and passed free of duty or final adjustment of duties made, with subsequent delivery, such entry and passage free of duty or settlement of duties will, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest, be final and conclusive upon all parties, unless the liquidation was merely tentative.

[355-206; 769-1.]

ARTICLE X

Surcharges Imposable by Collector

SECTION 1439. Failure to Pay Liquidated Charges. — For failure to pay the amount of liquidated charges of a liquidation within five working days after the notice of liquidation has been publicly posted in the customhouse, a surcharge of five per centum of the amount found due the revenue on liquidation may, in the discretion of the collector of customs, be added thereto and collected therewith.

[355-305.]

SECTION 1440. Failure to Supply Invoice. — When an entry of merchandise valued at more than two hundred pesos is permitted by the collector to be effected upon pro forma invoice, the collector, instead of requiring a bond for the subsequent production of the authentic invoice, may, if the importer prefers, impose a surcharge of not less than ten pesos nor more than an amount equal to twenty-five per centum of the duties upon the importation.

[355-304; Comp., 1681.]

SECTION 1441. Undervaluation and Misdescription in Entry. — When imported merchandise shall be so declared and entered as to the value or
classification thereof that the taxes, if estimated on the face of the entry, would be less by ten per centum than by law should be collected, or when the dutiable weight, measurement, or quantity of imported merchandise is found upon examination to exceed by ten per centum or more the entered weight, measurement, or quantity, a surcharge may be imposed upon the importer of not less than the additional amount required to pay the full tax on such merchandise, and not more than five times such additional amount so required.

[355-311.]

SECTION 1442. *Refusal of Party to Give Evidence or Submit Documents for Examination.* — When the owner, importer, or consignee of any imported merchandise, or the agent of either, refuses upon the citation or demand of any customs officer having lawful authority therein, to appear, make oath, or submit himself to examination, or to answer any material question propounded at such examination, or refuses to produce records, accounts, or invoices pertaining to the value, classification, or disposition of the merchandise in question and deemed material in appraising the same, the collector may, in his discretion, assess a surcharge of sixteen per centum ad valorem on the merchandise which is the subject of the importation.

[335-294; U.S. Tariff Act (1913), III, V.]

SECTION 1443. *Failure to Declare Baggage.* — Whenever any article subject to duty is found in the baggage of any person arriving within the Philippine Islands, which was not at the time for making entry of such baggage mentioned to the collector or other proper customs official before whom such entry was made by the person making entry, such article shall be seized, and the person in whose baggage it is found may be required to pay treble the value of such article unless it shall be established to the satisfaction of the collector that the failure to mention or declare was without fraud.

[355-309.]

ARTICLE XI

*Abatements and Refunds on Original Examination*

SECTION 1444. *Free Entry on Reimportation of Certain Merchandise.* — Salvage gear and salvage apparatus held in the Philippine Islands and exported therefrom for temporary use abroad may, if identified prior to exportation and upon reimportation, be reimported without the payment of import duties except upon any dutiable repairs procured abroad. The same rule shall be applicable to any article admitted to free entry; but dutiable merchandise imported and afterwards exported
shall be liable to duty on every subsequent importation.

[355-201; 1528-1.]

SECTION 1445. Abatement for Damage Incurred During Voyage. — Except as herein specially provided, no abatement of duties will be made on account of damage incurred or deterioration suffered during the voyage of importation; and duties will be assessed on the actual quantity imported, as shown by the returns of weighers, gaugers, measurers, or appraisers, as the case may be.

[355-215.]

SECTION 1446. Abatement or Refund of Duty on Missing Package. — When any package or packages appearing on the manifest or bill of lading are missing, a remission or refund of the duty thereon shall be made if it be shown by proof satisfactory to the collector that the package or packages in question have not been imported into the Philippine Islands.

[355-211; 1235-8.]

SECTION 1447. Abatement or Refund for Deficiency in Contents of Package. — If, on the opening of any package, a deficiency or absence of any article, or of part of the contents thereof, as called for by the invoice shall be found to exist, such deficiency shall be certified to the collector by the appraiser; and upon the production of proof satisfactory to the collector showing that the shortage occurred before the arrival of the merchandise in the Philippine Islands, the proper abatement or refund of the duty shall be made.

[355-213, 215, 216; 1235-10.]

SECTION 1448. Abatement or Refund of Duties on Goods Lost or Destroyed After Arrival. — Collectors of customs may abate or refund the amount of duties accruing or paid, and may likewise make a corresponding allowance or credit on the entry, bond, or other document concerned, upon satisfactory proof of the injury, destruction, or loss by theft, fire, or other casualty of any merchandise as follows:

(a) While within the limits of any port of entry prior to unlading under customs supervision.

(b) While remaining in customs custody after unlading.

(c) While in transit under bond from the port of entry to any other port in the Philippine Islands.
(d) While released under bond to export, except in case of loss by theft.

SECTION 1449. Abatement of Duty on Animals Dying or Injured Before Arrival. — Where animals which are the subject of importation die or suffer injury before arrival, and the same appears or is satisfactorily shown to the collector, the duty shall be correspondingly abated by him, provided the carcass of any dead animal remaining on board be removed in the manner required by the collector and at the expense of the importer.

[355-213.]

SECTION 1450. Investigation Required in Cases of Abatements and Refunds. — In all cases of allowances, abatements, or refund of duties, collectors of customs shall cause an examination and report in writing to be made as to any facts discovered tending to account for the discrepancy or differences adjusted, and the import entry shall be posted to show his final action.

[355-217; 1235-11; Comp., 1591.]

SECTION 1451. Correction of Errors — Refund of Excessive Payments. — Manifest clerical errors made in an invoice or entry, errors in return of weight, measure, and gauge, when duly certified to by the surveyor or examining officer (when there are such officers at the port), and errors in the distribution of charges on invoices not involving any question of law and certified to by the examining officer, may be corrected in the computation of duties, if such errors be discovered before the liquidation, or, if discovered after liquidation, upon written notice of error from the importer, or upon statement of error certified by the collector.

Collectors are authorized to reliquidate entries and collect additional charges, or make refunds on statement of error, within the statutory time limit, for the purpose of correcting erroneous action on the original entry.

[355-205; Cooley's Blackstone, p. 383.]

SECTION 1452. Claim for Refund and Mode of Payment. — All claims for refund of duties shall be made in writing, and forwarded to the collector of customs to whom such duties were paid; and upon receipt of claims for refund, collectors of customs will verify the same by the records of their office, and if found to be correct and in accordance with law, will certify the same to the Insular Collector with their recommendations in the case, together with all necessary papers and documents. Upon receipt by the Insular Collector of any claim for refund so forwarded, he shall draw a warrant in payment and settlement thereof, if found correct.
ARTICLE XII

Warehousing of Merchandise

SECTION 1453. Establishment and Supervision of Warehouses. — When the business of the port requires such facilities, collectors of customs shall designate and establish warehouses for use as general order stores, public and private bonded warehouses, sheds, or yards, or for other purposes.

All such warehouses and premises shall be subject to the supervision of the collector who shall impose such conditions as may be deemed necessary for the protection of the revenue and of the merchandise stored therein.

SECTION 1454. Responsibility of Government. — The Government shall in no case be responsible for merchandise stored in any bonded warehouse.

SECTION 1455. Bonded Warehouses. — Application for the establishment of bonded warehouses must be made in writing to the collector, describing the premises, the location and capacity of the same, and the purpose for which the building is to be used.

Upon receipt of such application the collector shall cause an examination of the premises to be made, with reference particularly to its location, construction, and means provided for the safe-keeping of merchandise, and if found satisfactory he may authorize its establishment, and accept a bond for its proper operation and maintenance.

Collectors shall appoint storekeepers for such bonded warehouses, whose salaries shall be collected from owners of warehouses where the service is rendered.

SECTION 1456. Charges for Storage in Bonded Warehouses. — The rates of storage in public or private bonded warehouses shall be subject to arrangement between the importer and the warehouse proprietor, but such rates
shall not be in excess of the customary charges fixed by the collector of the port for such warehouses.

[355-234.]

SECTION 1457. Discontinuance of Warehouses. — Any warehouse may be discontinued by the collector at any time when conditions so warrant, or in case of a private warehouse, upon receipt of written request to that effect from the proprietors or occupants of the premises, provided all the requirements of the law and regulations have been complied with on the part of the principals. Where dutiable merchandise is stored in such premises the same must be removed at the risk and expense of the proprietors, and the premises shall not be surrendered, nor discontinuance authorized, until after a careful examination of the accounts of the warehouse and a comparison thereof with the books of the customhouse.

[355-232.]

SECTION 1458. Entry of Goods for Warehousing. — The entry of goods for warehousing shall be in duplicate in the prescribed form, and shall be verified as in the entry of merchandise for consumption.

[355-235.]

SECTION 1459. Warehousing Bond. — The entry for warehousing having been examined and the duties determined thereon, the collector shall take a bond from the importer, in double the amount of such duties, conditioned for the withdrawal of the merchandise within the period prescribed by law and for the payment of any duties and charges to which the merchandise shall be then subject.

[355-238.]

SECTION 1460. Delivery Upon Order of Importer. — The importer of record may authorize delivery to another person than himself by writing upon the face of the withdrawal his order to such effect.

[355-240.]

The importer shall not by the transfer of any merchandise under bond be relieved either personally or upon the warehousing bond. Both principal and sureties shall continue liable until the duties are paid or the merchandise exported, unless by assignment the merchandise covered by the bond is transferred to another party who shall accompany his assignment with a new warehousing bond.

[355-241.]
SECTION 1461. Withdrawal of Merchandise from Bonded Warehouse. — Merchandise in bond may be withdrawn at any time for consumption, for transportation to another port, for exportation, or for delivery on board a vessel of the United States or a foreign vessel for use on board such vessel as ships' stores after liquidation of the entry. The withdrawal must be made by the person or firm named in the original warehouse entry, or by a person or firm duly authorized by the former, whose authority must appear in writing upon the face of the withdrawal.

[1806-1.]

SECTION 1462. Limit to Period of Storage in Bonded Warehouse. — Merchandise duly entered for warehousing may remain in bonded warehouses for a period of two years from the time of arrival, which period may be further extended for not more than one year by the Insular Collector whenever sufficient reasons for such extension are presented to him. Merchandise not withdrawn at the completion of the prescribed period shall be sold at auction by the Collector.

[1912-1.]

SECTION 1463. Export Bond. — Upon withdrawal for export, a bond shall be required in double the amount of the duties, conditioned for the exportation of the merchandise, and for the production of proof of the landing of same beyond the limits of the Philippine Islands.

[355-260, 264.]

SECTION 1464. Duties on Goods Deposited in Warehouse. — Duties based upon the weight of merchandise deposited in any public or private bonded warehouse shall be levied and collected upon the weight thereof at the time of its entry into the warehouse.

[355-210.]

SECTION 1465. Duty on Merchandise Withdrawn from Bonded Warehouse. — All merchandise withdrawn from bonded warehouses of any class shall be subject to the rate of duty in force at the time of its withdrawal.

[355-234.]

ARTICLE XIII

Delivery of Merchandise
SECTION 1466. **Delivery of Merchandise to Holder of Bill of Lading.** — A collector of customs who makes delivery, upon the surrender of the bill of lading, to a person who by the terms thereof appears to be the true consignee or lawful holder of the bill shall not be liable on account of any defect in the bill or irregularity in its negotiation, unless he has notice of the same.

[1520-2; U.S. Tariff Act (1909), sec. 15.]

SECTION 1467. **Delivery of Merchandise without Production of Bill of Lading.** — When a collector of customs delivers merchandise without the surrender of the proper bill of lading, he may protect himself from any liability to the rightful holder of the bill by requiring the person to whom delivery is made to execute a sufficient bond in an amount greater than the invoice, or manifest, or in the absence of both, greater than the appraised value of the merchandise. Such bond shall run to the Government of the Philippine Islands, for the benefit of whom it may concern, and shall be conditioned for the production of the proper bill of lading or for the satisfaction of any damages occasioned to its lawful holder by reason of wrongful delivery.

[1520-2; 355-25.]

SECTION 1468. **Withholding Delivery Pending Satisfaction of Lien.** — When a collector of customs is duly notified in writing of a lien for freight, lighterage, or general average upon any imported merchandise in his custody, he shall withhold the delivery of the same until satisfied that the claim has been paid or secured.

If the amount of freight or lighterage depends upon the quantity or weight of the merchandise imported, and there is a disagreement between the parties filing the lien and the importer as to the sum due, the collector may deliver the merchandise upon payment of the freight or lighterage due on the quantity or weight actually landed, as shown by the returns of the proper officer or otherwise to his satisfaction.

[355-366.]

SECTION 1469. **Customs Expenses Constituting Charge on Merchandise.** — All expenses incurred by the customs service for the carriage or storage of merchandise and other necessary operations in connection therewith, or incident to its seizure, shall be charged against such merchandise, and shall constitute a lien upon it.

[355-283, 397.]
SECTION 1470. Fine as Charge on Merchandise. — No delivery of imported merchandise which is liable for any fine or surcharge imposed under the customs laws shall be made until the same has been paid or secured.

[355-311; Comp., 1688.]

ARTICLE XIV

Abandonment of Merchandise

SECTION 1471. Abandonment of Imported Merchandise. — The owner of any imported merchandise may, within ten days after entry, abandon to the Government all or a part of the merchandise included in an invoice, and be relieved from the payment of duties thereon, provided the portion so abandoned shall amount to ten per centum or more of the total of the invoice, and be not less than one package. The property so abandoned shall be delivered by the importer at such place within the port of arrival as the collector of customs may direct; and on the failure of the importer to comply with the directions of the collector in this respect, the importer shall be liable for any expense incident to the disposition of the property.

[355-214.]

SECTION 1472. When Abandonment Express and When Implied. — Abandonment is said to be express when it is made by the interested party in writing, directed to the collector of customs.

[355-225; 864-9.]

Abandonment is said to be implied when from the verbal statements, actions, or omissions of the interested party an intention to abandon is clearly indicated.

[Comp., 1598.]

SECTION 1473. Effect of Abandonment. — By abandonment the party by whom the abandonment is made renounces his interest and property right in the merchandise.

[355-225; 864-9.]

SECTION 1474. When Implied Abandonment Takes Effect — Notice. — An implied abandonment shall not take effect until the property shall be declared by the collector to have been abandoned and notice given to the party in interest as
in seizure cases.

[355-226.]

SECTION 1475. Right of Owner to Reclaim Property. — When the interested party appears, in case of an implied abandonment, at any time before the abandoned property has been sold or otherwise disposed of, he shall be allowed to reclaim the property upon payment of the corresponding duties, storage charges, and other expenses which have been incurred by the merchandise.

[355-226.]

ARTICLE XV

Derelict and Wrecked Merchandise

SECTION 1476. Forwarding of Cargo and Remains of Wrecked Vessel. — When vessels are wrecked in the waters of the Philippine Islands, application must be made to the Insular Collector by the original owners or consignees of the cargo, or by the underwriters, in case of abandonment to them, for permission to forward the goods saved from the wreck to the ports of destination, in other conveyances, without entry at the customhouse in the district in which the merchandise was cast ashore or unladen. On receipt of such permission, the merchandise may be so forwarded, with particular manifests thereof, duly certified by the customs officer in charge of the goods.

If the owner of the vessel wishes to export the remains of the wreck, he may be permitted to do so upon proper examination and inspection.

The remains of a wrecked vessel shall be considered to be not only the hull and rigging of the same but also all ship's stores and articles of equipment, such as sails, ropes, chains, anchors, and so forth.

[355-103, 362.]

SECTION 1477. Derelict and Wrecked Merchandise. — All merchandise picked up at sea, derelict or recovered from abandoned wrecks, shall be taken possession of in the port or district where it shall first arrive, and be retained in the custody of the collector, and if not claimed and entered, as it may be, by the owner, underwriter, or salvor, shall be dealt with as unclaimed property.

When such goods are brought into port by lighters or other craft each such vessel shall make entry by manifest of her cargo.
If, in case of a wreck, there be no customhouse at the point where the vessel is wrecked, the coastguard or customs official nearest the scene of the wreck shall render all possible aid in saving the crew and cargo of the vessel, taking charge of the merchandise saved and giving immediate notice to the nearest customhouse.

In order to prevent any attempt to defraud the revenue, the collector shall be represented at the saving of the cargo by customs inspectors detailed for that purpose, who shall examine and countersign the inventory made of such cargo, receiving an authorized copy of the same.

Merchandise and salvage from foreign vessels picked up at sea, derelict, or taken from a wreck, is prima facie dutiable and may be entered for consumption or warehousing. If claimed to be of Philippine production, and consequently free, proof must be adduced as in ordinary cases of reimportation of merchandise. Foreign merchandise landed from a vessel in distress is dutiable if sold or disposed of in the Philippine Islands.

Before any merchandise which has been taken from a recent wreck shall be admitted to entry, the same shall be appraised, and the owner or importer shall have the same right of appeal as in other cases.

No part of a Philippine vessel or her equipment, wrecked either in Philippine or foreign waters, shall be subject to duty.

SECTION 1478. Restoration of Vessel to Navigation. — Where the derelict or wrecked vessel is refitted for navigation she may, upon compliance with the necessary procedure, become a Philippine vessel or be cleared to a foreign port.

SECTION 1479. Person Qualified to Make Oath as Master of Derelict. — Any person bringing in a derelict vessel, whether alien or not, may take the master's oath.

ARTICLE XVI
Search, Seizure, and Arrest

SECTION 1480. Persons Having Police Authority. — For the effectuation of the customs laws, the following persons are authorized to effect searches, seizures, and arrests conformably with the provisions of said laws:

(a) Insular officials of the Bureau of Customs, collectors of customs, deputy collectors, surveyors, inspectors, and secret-service agents of the Bureau of Customs.

(b) Officers of any revenue cutter.

(c) Any person thereunto especially authorized in writing by the Insular Collector.

[355-320.]

(d) Officers generally empowered by law to effect arrests and execute the process of courts, when acting under direction of a collector of customs.

(e) Any person thereunto especially authorized by a collector of customs, subject to the restrictions stated in the next succeeding section hereof.

[355-321.]

Persons exercising the powers hereinabove conferred shall, in the exercise thereof, have the same authority, be entitled to the same protection, and be governed by the same rules of law, not inconsistent with the provisions of this article, as other officers exercising police powers in general.

[1576-2; Comp., 1711.]

SECTION 1481. Place where Authority may be Exercised. — Persons acting under authority conferred pursuant to subsection (e) of the preceding section may exercise their authority within the limits of the collection district only and in or upon the particular vessel, or in the particular place, or in respect to the particular merchandise specified in the appointment. All such appointments shall be in writing, and the original shall be filed in the customhouse of the district where made.

All other persons exercising the powers hereinabove contemplated may exercise the same at any place within the jurisdiction of the Bureau of Customs.
SECTION 1482. Exercise of Power of Seizure. — It shall be within the power of a customs officer or person authorized as aforesaid, and it shall be his duty, to make seizure of any vessel, cargo, merchandise, animal, or other species of movable property when the same is subject to forfeiture or liable for any fine imposed under the customs laws, and also to arrest any person subject to arrest for a violation of any customs law, such power to be exercised in conformity with the law and the provisions of this chapter.

SECTION 1483. Duty of Officer to Disclose Official Character. — It shall be the duty of any person exercising authority as aforesaid, upon being questioned at the time of the exercise thereof, to make known his official character as an officer of the Government, and if his authority is derived from special authorization in writing to exhibit the same for inspection, if demanded.

SECTION 1484. Authority to Require Assistance. — Any one exercising police authority under the customs laws may demand assistance of any person within the distance of three miles, where such assistance shall be necessary to effect any search, seizure, or arrest which may be lawfully made or attempted by him; and in the exercise of such power the protection of the law shall extend to all persons acting with him or under his directions. It shall be the duty of any person upon whom such requisition is made to give such lawful assistance in the matter as may be required.

SECTION 1485. Right of Police Officer to Enter Inclosures. — For the more effectual discharge of his official duties, any person exercising the powers contemplated in this article may, either in the night or in the day time, enter, pass through, or search any land or inclosure or any warehouse, store, or other building, not being a dwelling house proper.

A warehouse, store, or other building or inclosure used for the keeping or storage of goods does not become a dwelling house within the meaning hereof merely by reason of the fact that a person employed as watchman lives in the place, nor will the fact that his family stays there with him alter the case.
SECTION 1486. Search of Dwelling House. — A dwelling house may be entered and searched only upon warrant issued by a judge or justice of the peace, upon sworn application showing probable cause and particularly describing the place to be searched and the person or thing to be seized.

[355-327; G.O. 58, sec. 67.]

SECTION 1487. Right to Search Vessels and Persons or Merchandise Conveyed Therein. — It shall be lawful for any officer or person exercising police authority under the provisions of this article to go aboard any vessel within the limits of any collection district of the Philippine Islands, and to inspect, search, and examine the same, and any person, trunk, package, box or envelope on board, and to this end to hail and stop such vessel if under way, to use all necessary force to compel compliance; and if it shall appear that any breach or violation of the laws of the Philippine Islands has been committed, whereby or in consequence of which such vessel, or the merchandise, or any part thereof, on board of or imported by such vessel, is liable to forfeiture, to make seizure of the same or any part thereof.

[355-320.]

The power of search hereinabove given shall extend to the removal of any false bottom, partition, bulkhead, or other obstruction, so far as may be necessary to enable the officer to discover whether any dutiable or forfeitable object may be concealed by the same.

No proceeding hereunder shall give rise to any claim for the damage thereby caused to merchandise or vessel.

[355-397.]

SECTION 1488. Right to Search Vehicles, Beasts, and Persons. — It shall also be lawful for a person exercising authority as aforesaid to open and examine any box, trunk, envelope, or other container, wherever found, in which he may have reasonable cause to suspect the presence of dutiable merchandise or merchandise introduced into the Philippine Islands contrary to law, and likewise to stop, search, and examine any vehicle, beast, or person reasonably suspected of holding or conveying such merchandise as aforesaid.

[355-322.]

SECTION 1489. Search of Persons Arriving from Foreign Countries. — All persons coming into the Philippine Islands from foreign countries shall be liable to detention and search by the customs authorities under such regulations as
may be prescribed relative thereto.

Female inspectors may be employed for the examination and search of persons of their own sex.

[355-325.]

ARTICLE XVII

Administrative Fines and Forfeitures

SECTION 1490. Unlawful Navigation of Unregistered Vessel. — When any vessel shall be unlawfully used or navigated in Philippine waters without having been first duly registered in the Bureau of Customs, or application therefor made as required by law, such vessel shall be fined in a sum not exceeding double the tonnage dues, or if the vessel is not subject to tonnage dues, in a sum not exceeding twenty pesos.

SECTION 1491. Vessel Engaging in Coastwise Trade Without License. — Any vessel engaging in the coastwise trade, without having procured the requisite license therefor, shall, if laden with merchandise of the growth, product, and manufacture of the Philippine Islands only, or in ballast, be fined in a sum not exceeding one thousand pesos.

[355-150; 864-11.]

SECTION 1492. Vessel Navigating without Complement of Officers. — If any Philippine vessel shall navigate without its full complement of duly licensed officers, the same not being due to an emergency beyond control of the master, owner, or agent, such vessel shall be fined, not oftener than once in thirty days, in a sum not exceeding one thousand pesos.

[1616-1.]

SECTION 1493. Vessel Entering Closed Port. — Any vessel entering a place closed to the coastwise trade by proclamation of the Governor-General, not being impelled thereto by stress of weather or other necessity, shall be fined in a sum not exceeding one thousand pesos.

[1341-1.]

SECTION 1494. Vessel Engaging in Bay and River Business without License. — A vessel engaging in the business of towing or of transporting passengers or freight in any harbor, bay, river, or any inland water navigable from the sea, without having procured the requisite license therefor, shall be fined in a
SECTION 1495. Vessel Departing Before Entry Made. — If a vessel arriving within the limits of a collection district from a foreign port shall depart or attempt to depart before entry shall be made, the same not being due to stress of weather, pursuit or duress of enemies, or other necessity, such vessel shall be fined in a sum not exceeding one thousand pesos.

[355-85, 94.]

SECTION 1496. Obstruction of Boarding Officer. — If the master of any vessel arriving at a Philippine port shall obstruct or hinder any officer in lawfully going on board such vessel for the purpose of carrying into effect any of the customs laws, or shall intentionally cause any such officer to be so obstructed or hindered, the vessel shall be fined in a sum not exceeding one thousand pesos.

[355-328.]

SECTION 1497. Unlawful Boarding or Leaving of Vessel. — If the master of any vessel engaged in the foreign trade, upon arriving at a Philippine port, shall permit any person unlawfully to board or leave the vessel without the permission of the customs officer in charge, such vessel shall be fined in a sum not exceeding two hundred pesos.

Any vessel which goes alongside of such arriving vessel and puts any person aboard thereof or takes any person therefrom, except as allowed by law or regulation, shall be subject to the same fine.

[1235-18.]

SECTION 1498. Failure to Deliver or Receive Mail. — If the master of a vessel arriving at a Philippine port shall fail or refuse to deliver to the postmaster of the nearest post office, as by law or contract required, all mail matter on board such vessel and destined for the particular port, the vessel shall be fined in a sum not exceeding two hundred pesos.

[Comp., 1473.]

When any vessel which is required by law or contract to carry mail matter departs from a port or place where mail should be received, without giving the postmaster or other postal official a reasonable opportunity to deliver to the vessel, or its proper officer, or agent, any mail matter addressed to or destined for the port
or place to which the vessel is bound, such vessel shall be subject to the same fine as in the preceding paragraph provided.

SECTION 1499. Unauthorized Removal of Life-Saving Equipment. — When any life-saving equipment shall be removed from a Philippine vessel contrary to law or regulation, such vessel shall be fined in a sum not exceeding one thousand pesos.

SECTION 1500. Unlading of Cargo Before Arrival at Port of Destination. — If, after the arrival of any vessel bound to the Philippine Islands from a foreign port within the limits of any collection district of the Philippine Islands, the master shall permit any part of the cargo to be unladen before her arrival at her port of destination, and without authority from a proper customs officer, such vessel shall be fined in a sum not exceeding one thousand pesos, unless the unlading was rendered necessary by stress of weather, accident, or other necessity; and if due to necessity, the subsequent approval of the proper collector of customs must be obtained.

[355-104.]  

SECTION 1501. Unlading of Cargo at Improper Time or Place after Arrival. — When any vessel, after arrival at her port of destination in the Philippine Islands, shall discharge cargo at any other time or place than such as shall be designated by the collector of customs, such vessel shall be fined in a sum not exceeding two thousand pesos.

[355-307.]  

SECTION 1502. Failure to Produce Members of Crew. — When the master of a Philippine vessel returning from abroad shall fail to produce and have forthcoming, as by law required, all members of the crew listed in the vessel's shipping articles, the vessel shall be fined in the sum not exceeding five hundred pesos for each member absent and unaccounted for.

[355-112.]  

SECTION 1503. Failure to Exhibit or Deposit Documents. — When the master of a vessel engaged in foreign trade fails to exhibit to the collector at the time of entry of his vessel the register, or other paper in lieu thereof, together with the clearance and other papers granted by the customs officials to his vessel at the port of departure for the Philippine Islands, or fails to exhibit any certificate or other document required to be then exhibited, such vessel shall be fined in a sum not exceeding one thousand pesos.
Such vessel shall also be liable to the aforesaid fine if the master, within forty-eight hours after arrival, shall fail to deliver to the proper consular officer of his nation such documents as are required by law to be deposited with him, or if after having made such deposit, the master shall fail to produce to the Insular Collector the required evidence that the same has been effected.

SECTION 1504. Bringing of Unmanifested Arms or Explosives. — Any vessel arriving at a port in the Philippine Islands having firearms, gunpowder, cartridges, dynamite, or any other class of explosives or munitions of war concealed on board his vessel or not contained in the ship's manifest, shall be liable to a fine of not exceeding four thousand pesos.

SECTION 1505. Failure to Supply Requisite Manifests. — If any vessel shall enter or depart from a port of entry without the submission of proper manifests to the customs authorities or shall enter or depart conveying unmanifested cargo other than as stated in the next preceding section hereof, such vessel shall be fined in a sum not exceeding one thousand pesos.

The same fine shall be imposed upon any arriving or departing vessel if the master shall fail to deliver or mail to the Insular Auditor a true copy of the manifest of the incoming or outgoing cargo, as required by law.

SECTION 1506. Disappearance of Manifested Article. — When any package or article named on the manifest shall not be duly forthcoming on the arrival of the vessel, the vessel shall be fined in a sum not exceeding five hundred pesos, unless it shall appear that the entry was erroneous and was made without fraudulent intent or that the disappearance of the package or article in question was not due to the negligence of the vessel.

The vessel shall be liable to the same fine when a package or article listed in the manifest is found to disagree materially in marks, character, or otherwise with the description thereof in the manifest.
SECTION 1507. Discrepancy Between Actual and Declared Weight of Manifested Article. — If the gross weight of any article or package described in the manifest of an importing vessel is found to exceed by more than ten per centum the gross weight as declared in the manifest or bill of lading thereof, and the collector shall be of opinion that such discrepancy was due to the carelessness or incompetency of the master, owner, or employee of the vessel, a fine of not more than twelve and one-half per centum of the value of the package or article in respect to which the deficiency exists may be imposed upon the importing vessel.

[355-308.]

SECTION 1508. Delivery of Cargo Not Agreeing with Master's Report. — When a vessel from a foreign port is compelled by necessity to put into another port than the port of her destination and permission is granted by the collector of customs for the unloading of the vessel or the delivery of any part of her cargo, and it shall be found that the delivery of the cargo does not agree with the master's report, and the discrepancy is not satisfactorily explained, the vessel shall be fined in a sum not exceeding one thousand pesos.

[355-101, 357.]

SECTION 1509. Breaking of Seal Placed By Customs Officer. — If any seal placed by a customs officer upon any vessel, or compartment thereof, or upon any box, trunk, or other package of merchandise on board of any vessel, shall be broken or destroyed, the vessel shall be fined in a sum not exceeding one thousand pesos for each seal so broken or destroyed.

[355-306, 329.]

SECTION 1510. Breaking of Lock or Fastening Placed by Customs Officer. — If any lock or other fastening placed by a customs officer upon any hatch, door, or other means of communication with the hold of a vessel, or other part thereof, for the security of the same during the nighttime, shall be unlawfully opened, broken, or removed, or if any of the merchandise or packages contained in the hold or in other compartment so secured shall be clandestinely abstracted and landed, the vessel shall be fined in a sum not exceeding one thousand pesos.

[355-330.]

SECTION 1511. Disappearance of Trunk or Package Specially Noted by Customs Officer. — When any box, trunk, or other package of merchandise shall be found by a customs officer on any incoming vessel separate from the residue of the cargo or in any unusual or improper place on such vessel and the same shall be
noted by him, with proper description, and the attention of the master or other responsible officer of the vessel shall be directed thereto, the vessel shall be fined in a sum not exceeding four hundred pesos for every such package which may subsequently be missing and unaccounted for upon the arrival of the vessel at the port of entry.

[355-329.]

SECTION 1512. False Statement of Vessel's Destination. — When the master of a vessel laden with merchandise and arriving from a foreign port shall make a false statement as to the next destination of such vessel, when information concerning the same is required of him by a customs officer, such vessel shall be fined in a sum not exceeding one thousand pesos; and the circumstance that a vessel, after clearing for a certain port of destination, goes to some other port, not being impelled thereto by necessity, shall be prima facie proof that the original statement of the vessel's actual destination was false.

[355-82.]

SECTION 1513. Injury to Buoys and Beacons. — When any buoy or beacon maintained in Philippine waters shall be damaged, misplaced, or destroyed by reason of any vessel or other floating object being made fast thereto, or as a consequence of the negligent navigation or control thereof, such offending vessel, or the owner or person in control of other object by which the damage is caused, shall be subject to a fine of not more than two hundred pesos, to which may be added the expense of repairing or replacing the same.

[849-1, 2.]

SECTION 1514. Property Subject to Forfeiture Under Customs Laws. — Vessels, cargo, merchandise, and other objects and things shall, under the conditions hereinbelow specified, be subject to forfeiture:

(a) Any vessel, including cargo, which shall be unlawfully engaged in the importation of merchandise into any Philippine port or place except a port of entry; and any vessel which, being of less than thirty tons burden, shall be engaged in the importation of merchandise into any Philippine port or place whatever, except into a port of the Sulu Sea where importation in such vessel may be authorized by the Insular Collector, with the approval of the Department head.

[1844-1.]

(b) Any vessel engaging in the coastwise trade without license which
shall have on board merchandise of foreign growth, product, or manufacture beyond the amount necessary for sea stores, the same not having been properly entered or legally imported.

[355-150.]

(c) Any vessel to which shall be transferred cargo unladen contrary to law prior to the arrival of the importing vessel at her port of destination.

[355-105.]

(d) Any part of the cargo of a vessel arriving from a foreign port which shall be unladen before arrival at the vessel's port of destination and without authority from the proper customs official; but the forfeiture shall not occur if such unlading shall be due to accident, stress of weather, or other necessity and the subsequent approval of a collector shall be obtained in the manner required by law or regulation.

[355-104.]

(e) Any merchandise which shall be fraudulently concealed in or removed from any public or private warehouse under customs supervision.

[355-267.]

(f) Any merchandise of prohibited importation or exportation, the importation or exportation of which is effected or attempted contrary to law.

[355-310.]

(g) Unmanifested merchandise found on any vessel, a manifest therefor being required.

[355-154, 303; 864-13.]

(h) Sea stores adjudged by the collector to be excessive, when the duties assessed by the collector thereon are not paid or secured forthwith upon assessment of the same.
(i) Any package of imported merchandise which is found by the
examining officer to contain any article not specified in the invoice,
provided the collector of customs is of the opinion that the omission
of such article from the invoice was caused with fraudulent intent.

[355-218.]

(j) Boxes, cases, trunks, envelopes, and other containers of whatever
character which shall be used as the receptacle to contain or conceal
merchandise which is itself subject to forfeiture under the customs
laws or which is designed to be misleading as to the character of
such merchandise.

[355-323.]

(k) Any beast actually being used for the conveyance of merchandise
forfeitible under the customs laws, with its equipage or trappings,
and any vehicle similarly used, together with its equipage and
appurtenances, including the beast, team, or other motive power
drawing or propelling the same; but the forfeiture shall not occur
unless it appears that the owner of the means of conveyance used as
aforesaid, or his agent in charge thereof at the time, was cognizant of
the unlawful act.

[355-323, 324.]

(l) Any money or thing of value offered as a bribe or for the purpose of
exerting improper influence over a customs officer or employee.

(m) Any merchandise the importation or exportation of which is effected
or attempted in any of the ways or under any of the conditions
hereinbelow described:

1. Upon importation or exportation, either consummate or
   frustrate, without going through a customhouse.

   [355-310.]

2. Upon the failure of a person entering merchandise which has
   arrived from abroad in baggage to declare the same before the
   proper customs officer.

   [355-309.]
3. Upon the corrupt and fraudulent making by the owner, importer, exporter, or consignee of any merchandise, or by the agent of either, of any false declaration or affidavit, touching such merchandise and in connection with the importation or exportation of the same.

[355-294, 317; 1235-15, 17.]

4. Upon the corrupt and fraudulent making or delivery, by the same person or persons, of any false invoice, letter, or paper touching such merchandise and in connection with the importation or exportation of the same.

4. Upon the corrupt and fraudulent making or delivery, by the same person or persons, of any false invoice, letter, or paper touching such merchandise and in connection with the importation or exportation of the same.

5. Upon the causing or procuration, by the same person or persons, of any merchandise to be entered or passed at any customhouse by any other fraudulent practice, device, or omission by means whereof the Government is or might be deprived of its lawful duties on such merchandise.

[355-317; 1235-7.]

SECTION 1515. Conditions Affecting Forfeiture of Merchandise. — As regards imported and exported merchandise, or merchandise whereof the importation or exportation is merely attempted, the forfeiture shall occur only when and while the merchandise is in the custody of the customs authorities or in the hands or subject to the control of the importer, exporter, original owner, consignee, agent, or other person effecting the importation, entry or exportation in question, or in the hands or subject to the control of some person who shall receive, conceal, buy, sell, or transport the same, or aid in any of such acts, with knowledge that the merchandise was imported, or was the subject of an attempt at importation or exportation, contrary to law.

[355-341.]

SECTION 1516. Imposition of Fine in Lieu of Forfeiture. — Where property is subject to forfeiture, the Insular Collector may, if in his opinion the public interests so require, waive the forfeiture and in lieu thereof impose a fine upon the property in such amount as the nature of the case shall indicate as proper.

SECTION 1517. Enforcement of Administrative Fines and Forfeitures. — Administrative fines and forfeitures shall be enforced by seizure of the vessel or other property subject to the fine or forfeiture in question and by subsequent proceedings in conformity with the provisions of articles eighteen and nineteen of
SECTION 1518. **Seizure of Vessel for Delinquency of Owner or Officer.** — When the owner, agent, master, or other responsible officer of any vessel shall become liable to be fined under the customs laws on account of a delinquency in the discharge of a duty imposed on him with reference to the vessel in question, the vessel itself may be seized and subjected in an administrative proceeding to the satisfaction of the fine to which such responsible party would have been subject.

[355-343; Marine Regulations, par. 370.]

**ARTICLE XVIII**

**Administrative and Judicial Proceedings**

SECTION 1519. **Supervision and Control Over Judicial Proceedings.** — In the absence of special provision, judicial actions and proceedings instituted on behalf of the Government under the authority of the customs laws shall be subject to the supervision and control of the Insular Collector.

[355-347; 867-7; 1405-8; Comp., 1718, 1720.]

SECTION 1520. **Authority of Insular Collector to Make Compromises.** — The Insular Collector of Customs may compromise any case or proceeding arising under the customs laws, and may refund money erroneously or illegally received, or fines imposed without authority.

[1189-51, 53.]

SECTION 1521. **Protest and Payment Upon Protest in Civil Matters.** — When a ruling or decision of a customs officer is made in any civil matter whereby liability for duties, fees, or other money charge shall be settled or determined — not including the fixing of fines in seizure cases — the party adversely affected by such action may make protest by presenting to the collector of customs, at the time when payment of the amount claimed to be due the Government is made, or within fifteen days thereafter, a written protest setting forth his objections to the ruling or decision in question, together with the reasons therefor. No protest shall be received or considered in any such case unless payment of the amount claimed to be due has first been made.

[355-30, 286; 1235-14; 1405-1.]

SECTION 1522. **Protest Exclusive Remedy in Protestable Case.** — In any case which is subject to protest, the party interested adversely to the Government is
required to make protest, if he desires to have the action of the collector reviewed; and if he does not pursue this remedy the action of the collector shall be final and conclusive against him, unless the matter to correctible for manifest error in the manner prescribed in section one thousand four hundred and fifty-one hereof.

[355-286.]

SECTION 1523. *Form and Scope of Protest.* — Every protest shall point out the particular decision or ruling of the collector to which exception is taken or objection made, and shall indicate with reasonable precision the particular ground or grounds upon which the protesting party bases his claim for relief.

The scope of a protest shall be limited to the subject matter of a single adjustment or other independent transaction; but any number of issues may be raised in a protest with reference to the particular item or items constituting the subject matter of the protest.

"Single adjustment", as hereinabove used, has reference to the entire content of one liquidation, including all duties, surcharges, or fines incident thereto.

[355-292.]

SECTION 1524. *Samples to be Furnished by Protesting Parties.* — Importers filing protests involving questions of fact must, if the nature of the merchandise permits, upon demand, supply the collector with samples of the merchandise covered thereby. Such samples shall be verified by the officer who is immediately responsible for the classification against which the protests are filed, and shall be transmitted to the Insular Collector with the protests to which they belong.

[355-297.]

SECTION 1525. *Warrant for Detention of Property — Bond.* — Upon the making of any seizure, the collector shall issue a warrant for the detention of the property; and if any proper party in interest desires to secure the release of the property for legitimate use, the collector may surrender it upon the giving of a sufficient bond, in an amount to be fixed by him, conditioned for the payment of any fine, expenses, and costs which may be adjudged in the case.

[Comp., 1690.]

SECTION 1526. *Notification of Owner.* — The collector of customs shall also give written notice of the seizure to the owner of the property or his agent and shall give to him an opportunity to be heard in reference to the delinquency which
was the occasion of such seizure.

For the purposes of giving such notice and for the purposes of all other proceedings in the matter of such seizure, the importer, consignee, or person holding the bill of lading shall be deemed to be the "owner" of the merchandise included in the bill.

For the same purposes "agent" shall be deemed to include not only any agent in fact of the owner of the seized property but also, if the owner or his agent in fact is unknown or cannot be reached, any person having responsible possession of the property at the time of the seizure.

[864-5; 1405; Comp., 1690.]

SECTION 1527. Notification of Unknown Owner. — Notice to an unknown owner, shall be effected by the posting of notice in writing for ten days in the public corridor of the customhouse of the district in which the seizure was made, and in the discretion of the Insular Collector by such publication in a newspaper or by such other notice as he shall consider desirable.

SECTION 1528. Description and Appraisement of Seized Property. — The collector shall also cause a list and particular description of the property seized to be prepared and an appraisement of the same at its value in the local market to be made by at least two appraising officers under the revenue laws, if there are such officers at or near the place of seizure, but if there are not, then by two competent and disinterested citizens of the Philippine Islands, to be selected by him for that purpose, residing at or near the place of seizure, which list and appraisement shall be properly attested by such collector and the persons making the appraisal.

[355-334.]

SECTION 1529. Report of Seizure to Insular Collector and Auditor. — When a seizure shall be made for any purpose, the collector of the district wherein the seizure is effected shall immediately make report thereof to the Insular Collector and the Insular Auditor.

[355-342.]

SECTION 1530. Action by Collector in Protest and Seizure Cases. — When a proper protest is presented in a case where protest is required, the collector shall reexamine the matter thus presented; and if the protest be sustained, in whole or in part, he shall enter the appropriate order, the entry being reliquidated, in case
of importations, if necessary.

[Comp., 1662.]

In seizure cases the collector of customs, after giving a hearing with reference to the offense or delinquency which was the occasion of the seizure, shall in writing make a declaration of forfeiture or fix the amount of the fine which in his opinion should be imposed, or take such other action as may be proper.

[Comp., 1690.]

SECTION 1531. **Review by Insular Collector.** — The person aggrieved by the decision of the collector of customs in any matter presented upon protest or by his action in any case of seizure may, within fifteen days after notification in writing by the collector of his action or decision, give written notice to the collector signifying his desire to have the matter reviewed by the Insular Collector.

Thereupon the collector of customs shall forthwith transmit all the papers in the cause to the Insular Collector, who shall approve, modify, or reverse the action of his subordinate and shall take such steps and make such order or orders as may be necessary to give effect to his decision.

[Comp., 1662, 1690.]

SECTION 1532. **Proceedings in Case of Property Belonging to Unknown Parties.** — If, within ten days after any seizure, no owner or agent can be found or appears before the collector of customs to claim the property, the collector of customs, after fixing the amount of the fine which in his judgment ought to be imposed, or making a declaration of forfeiture, as the case may require, shall forthwith transmit all the papers in the cause to the Insular Collector, by whom appropriate action shall be taken in the premises.

[Comp., 1690, 1681.]

SECTION 1533. **Notice of Decision of Insular Collector.** — Written notice of the decision made by the Insular Collector shall be given to the party or parties by whom the cause was brought before him for review, and in seizure cases such notice shall be effectuated by personal service, if practicable.

[Comp., 1663, 1681.]

SECTION 1534. **Review in Court of First Instance.** — The party aggrieved by the decision of the Insular Collector in any matter brought before him upon protest or by his action or decision in any case of seizure may procure the
cause to be removed for review into the Court of First Instance sitting in the city of Manila, in the manner and within the period hereinafter prescribed.

Unless the proper party in interest shall procure the cause to be thus removed into court for review, the action or decision of the Insular Collector shall be final and conclusive against him.

[355-296.]

SECTION 1535. By Whom Cause may be Removed into Court. — The removal of a cause into court may be had at the instance of the protesting party or, in case of seizure, at the instance of the owner or agent of the seized property. If the decision of the Insular Collector is adverse to the Government, the cause may also be removed, in the manner hereinafter specified, by order of the Secretary of Finance and Justice.

[Comp., 1665.]

SECTION 1536. Procedure Incident to Removal of Cause into Court. — A party other than the Government, desiring a removal into court shall, within fifteen days after notification of the decision of the Insular Collector, give notice in writing either directly to the Insular Collector or to the collector of customs of the port where the controversy arose, signifying his desire to have the cause reviewed in the Court of First Instance at Manila. He shall also, within the same period, pay to the same officer the filing fee of the Court of First Instance.

The collector of customs shall thereupon, in cases where the notice is given to him, forward such notice and the filing fee to the Insular Collector; and the latter shall forthwith transmit the same to the clerk of the Court of First Instance in the city of Manila, as he shall also do in cases where the notice is given and fee paid directly to himself, and in either event he shall transmit therewith to said clerk all the papers in the cause, including, in case of importations, the entry, invoices, exhibits, and other documents connected therewith.

[864-1; 1405-2; Comp., 1663, 1690.]

SECTION 1537. Removal Upon Order of Secretary of Finance and Justice. — Upon making any decision which may be removed upon the order of the Secretary of Finance and Justice, the Insular Collector shall immediately transmit a copy of such decision to him and also to the Insular Auditor; and if within fifteen days thereafter the said Secretary shall certify that in his opinion the decision ought to be revised by the Court of First Instance in the city of Manila, it shall be the duty of the Insular Collector, upon notification thereof, to transmit the original record to said court in the same manner as upon removal by a party other
than the Government.

SECTION 1538. *Determination of Cause by Court of First Instance at Manila.* — A cause removed to the Court of First Instance at Manila, as above contemplated, shall be deemed to be at issue upon the filing of the record therein and the giving of due notice to the adverse party when the removal is effected by the Government.

SECTION 1539. *Settlement of Cause by Payment of Fine or Redemption of Forfeited Property.* — If, in any seizure case, the owner or agent shall, while the cause is yet before the collector of the district of seizure, pay to such collector the fine imposed by him or, in case of forfeiture, shall pay the appraised value of the property, or if after removal of the cause, he shall pay to the Insular Collector the amount of the fine as finally determined by him or, in case of forfeiture, shall pay the appraised value of the property, such property shall be forthwith surrendered, and all liability which may or might attach to the property by virtue of the offense which was the occasion of the seizure and all liability which might have been incurred under any bond given by the owner or agent in respect to such property shall thereupon be deemed to be discharged.

Redemption of forfeited property shall not be allowed in any case where the importation is absolutely prohibited or where the surrender of the property to the person offering to redeem the same would be contrary to law.

[Comp., 1690, 1691 (b).]

SECTION 1540. *Right of Protest in such Cases.* — Where payment is made or redemption effected as allowed under the preceding section, the party making payment or effecting the redemption may, if he desires to test the validity of the proceedings, make formal protest at the time of making such payment or effecting such redemption, or within fifteen days thereafter, and make claim for the repayment of the whole or any part of the sum so paid by him, whereupon the proceedings shall take the same course as in ordinary cases of protest against customs duties and charges generally.

[Comp., 1691 (b).]

SECTION 1541. *Disposition of Cases Arising at Port of Manila.* — In cases which arise at the port of Manila the rulings and decisions therein made by the Insular Collector in the exercise of the functions of collector of customs of the port, shall be removable immediately to the Court of First Instance in the city of Manila under the same conditions as cases which come to him for review from other ports; and the same provisions concerning the time and manner of the
transfer of the cause shall apply so far as the same may be applicable.

[Comp., 1663 (2), 1690.]

SECTION 1542. Precedence of Customs Cause in Court of First Instance. — A customs cause removed into the Court of First Instance in the city of Manila shall be set for advanced hearing as the exigency of the matter may require and shall be determined upon the record, including the competent proof already taken, and such other evidence as either party may see fit to adduce, — all subject to the same right of exception and appeal to the Supreme Court, by either party, as in other cases.

[Comp., 1666.]

SECTION 1543. Duty of Attorney-General to Render Assistance in Court Causes. — When the Insular Collector so requests, it shall be the duty of the Attorney-General, or some person detailed from his office for that purpose, to aid in the presentation of cases before the Court of First Instance.

[864-3; 1405-1; Comp., 1667.]

SECTION 1544. Supervisory Authority of Insular Collector and of Department Head in Certain Cases. — If in any case involving the assessment of duties the importer shall fail to protest the decision of the collector of customs and the Insular Collector shall be of the opinion that the decision was erroneous and unfavorable to the Government, the latter may order a reliquidation; and if the decision of the Insular Collector in any unprotested case should, in the opinion of the Secretary of Finance and Justice, be erroneous and unfavorable to the Government, the said Secretary may require the Insular Collector to order a reliquidation or he may, in his opinion the public interest requires, direct the Insular Collector to certify the cause to the Court of First Instance at Manila, in the manner provided in section one thousand five hundred and thirty-seven hereof, there to be reviewed by the court as other customs cases removed thereto.

Except as in the preceding paragraph provided the supervisory authority of the Secretary of Finance and Justice over the Bureau of Customs shall not extend to the administrative revisal of the decisions of the Insular Collector in matters removable into court.

**ARTICLE XIX**

**Sale or Other Disposition of Property in Customs Custody**

SECTION 1545. Place for Sale or Other Disposition of Property. —
Property within the purview of this article shall be sold, or otherwise disposed of, upon the order of the collector of customs of the port where the property in question may be held, unless the Insular Collector shall direct its conveyance for such purpose to some other port.

SECTION 1546. Property Subject to Sale. — Property in customs custody shall be subject to sale under the conditions hereinbelow expressed:

(a) Abandoned merchandise.

(b) Bonded merchandise upon which the duties have not been paid within the period prescribed by law.

(c) Merchandise of which entry is not made within the period allowed therefor; or which having been entered, is not claimed within the ninety days allowed for the payment of duties.

(d) Seized property, other than contraband, after liability to sale has been established by proper administrative or judicial proceedings in conformity with the provisions of this chapter.

(e) Any merchandise upon which there is a valid lien for customs duties, internal-revenue tax, or other dues or charges enforcible by the Bureau of Customs, after the expiration of the period allowed for the satisfaction of the same.

SECTION 1547. Mode of Sale. — In the absence of special provision, property subject to sale by the customs authorities shall be sold at public auction after ten days' notice conspicuously posted at the port and such other advertisement as may appear to the collector to be advisable in the particular case.

SECTION 1548. Disposition of Proceeds. — From the proceeds of property sold by the customs authorities the following charges shall be paid in the order named:

(a) The expenses of appraisal, advertisement, and sale.

(b) Storage dues.

(c) Duties at tariff rates for all except abandoned and forfeited goods.

(d) Any other charges due the Government in connection with the goods.

(e) Any sum for freight, lighterage, or general average, on the voyage of importation, of which due notice shall have been given to the
SECTION 1549. Disposition of Surplus. — In the case of abandoned and forfeited goods no part of the surplus proceeds shall be returned to the owner of the merchandise. In case of the sale of other property, any surplus remaining after the satisfaction of all lawful charges as aforesaid shall be paid by the collector to the owner, if known, otherwise it shall be retained by the collector for ten days subject to the call of the owner. Upon the failure of the owner to make demand within this period, the collector shall deposit such surplus with the Insular Treasurer as a special deposit, to be paid to the proper claimant demanding the same within one year thereafter, upon such evidence and in such manner as the Insular Auditor shall prescribe.

In all such cases the collector shall fully report his action in the matter, together with all the particulars, to the Insular Collector and to the Insular Auditor.

After one year all such special deposits unclaimed and unpaid shall be covered into the Insular Treasury as customs receipts.

SECTION 1550. Disposition of Merchandise Liable to Deterioration. — Merchandise of a perishable nature shall not be deposited in a bonded warehouse; and if it is not immediately entered for export or for transportation from the vessel in which imported or entered for consumption and the duties paid thereon, may be sold at public auction, after such public notice, not exceeding three days, as the necessities of the case permit.

When seizure shall be made of property which, in the opinion of the collector, is liable to perish or waste, or to be greatly reduced in value by keeping, or which can not be kept without great disproportionate expense, whether, such property consist of live animals or merchandise, the appraisers, if requested by the collector or officer making the seizure, at the time when such appraisal is made, shall certify in their appraisal their belief that the property seized is liable to speedy deterioration, or that the expense of its keeping will largely reduce the net proceeds of the sale; and in case the appraisers thus certify, such collector may proceed to advertise and sell the same at auction, upon such notice as he shall deem to be reasonable.
The same disposition may be made of any warehoused merchandise when in the opinion of the collector it is likely from depreciation, damage, leakage, or other cause to become insufficient to pay the duties and other charges corresponding thereto, if it should be permitted to remain and be subjected to sale in usual course.

SECTION 1551. *Disposition of Things Injurious to Public Health.* — When merchandise, which in the opinion of the collector constitutes a menace to public health, shall be seized or otherwise come into the custody of the Bureau of Customs, the collector of the port shall, if the matter is not disposable under the provisions of law relating to food and drugs, appoint a board of three to examine the merchandise. In the absence of controlling reason, one member of this board shall be a representative of the Philippine Health Service or the local health officer, the other two being responsible officers of the Bureau of Customs and at least one an appraiser. Such board shall examine said merchandise, and if the same shall be found to be unfit for use or sale or a menace to the public health, the board shall so report in writing to the collector, who shall forthwith approve its destruction in such manner as the case may require.

If such merchandise is found to be fit for use or sale and to have commercial value, it shall be disposed of in the manner provided for perishable property.

The health authorities at ports of entry shall collaborate with collectors of customs upon such occasions with all reasonable dispatch.

SECTION 1552. *Disposition of Contraband.* — Articles of prohibited importation or exportation, known as contraband, shall, in the absence of special provision, be dealt with as follows:

(a) If the article in question is highly dangerous to be kept or handled, it may be forthwith destroyed.

(b) Contraband coin or bullion shall accrue to the gold-standard fund in specie, subject to the payment of the expenses incident to seizure, including the reward to the informer.
(c) Other contraband of commercial value and capable of legitimate use may be sold under such restrictions as will insure its use for legitimate purposes only; but if the thing is unfit for use or the collector is of the opinion that, if sold, it would be used for unlawful purposes, it may be destroyed in such manner as the collector shall direct.

SECTION 1553. Establishment of Contraband Character of Merchandise. — For the purpose of ascertaining and establishing the contraband character of merchandise, the collector of the port may appoint a board of three, at least two of whom shall be officers of the Bureau of Customs, to examine and report to him upon the matter.

[355-279, 280.]

SECTION 1554. Disposition of Property Remaining Unsold for Want of Bidders. — When any property exposed to sale by the customs authorities remains unsold for want of bidders and the collector shall be of the opinion that further attempt to sell at auction is inadvisable, he shall appoint a board of three, at least two of whom shall be officers of the Bureau of Customs, and if said board shall report that the property is of no commercial value, or unfit for use or sale, or a menace to the public health, it shall be destroyed; but if found to be fit for use or sale and to have commercial value, it shall be disposed of to the best advantage, in the discretion of the Collector, at public or private sale, or otherwise, as may be practicable.

[355-278-280.]

SECTION 1555. Disposition of Dangerous Explosives. — Gunpowder or other dangerous or explosive substances, except firecrackers, shall not be deposited in a bonded warehouse, and when not entered for immediate use, transportation, or export, shall be subject to such disposition, in the discretion of the Secretary of Finance and Justice, as is consistent with the public safety.

Expenses incurred in such disposition shall constitute a lien on the goods and a charge against the owner.

[355-250, 405.]

ARTICLE XX

Miscellaneous Administrative Provisions

SECTION 1556. Duty of Collector of Customs to Report Rulings to
**Insular Collector.** — When any new or unsettled question shall be determined by a collector of customs, he shall, if the matter is not otherwise carried up for review in ordinary course, notify the Insular Collector of his decision and submit an adequate statement of facts involved.

[355-23.]

SECTION 1557. *Application of Established Ruling or Decision.* — A customs ruling or decision which determines the construction or application of any provision of law imposing customs duties shall not be administratively reversed or modified unless at least sixty days public notice shall be given in the form of a published tariff decision.

[Cooley's Blackstone, p. 577.]

SECTION 1558. *Reduction of Proof to Writing.* — When proof is taken in any proceeding or matter under the authority of the Bureau of Customs, either party may require that the same be reduced to writing; and when so taken it shall be filed in the office of the collector of customs and preserved for use or reference until final decision.

[355-293.]

SECTION 1559. *Collector of Customs Not Liable in Respect of Rulings in Customs Cases.* — No collector or other officer of customs shall be in any way personally liable for or on account of any official ruling or decision as to which the person claiming to be aggrieved has the right to obtain either an administrative or judicial review under the provisions of this chapter; and except for a misdelivery of merchandise, a collector of customs shall not, in the absence of his own abuse of authority, be liable to any person for a loss occasioned either by his own official act or the act of his subordinates.

[355-25; 1520-2; Comp., 1399; Act of Cong., Aug. 5 (1909).]

SECTION 1560. *Obstruction of Customs Premises.* — No person shall obstruct a customhouse, warehouse, office, wharf, street, or other premises under the control of the Bureau of Customs or any of the approaches to such houses or premises.

[355-26; 1149-1.]

SECTION 1561. *Interests Prohibited to be Held by Customs Employees.* — No persons employed under the authority of the Government of the Philippine Islands in the collection of duties or imports, exports, or tonnage dues shall own,
either in whole or in part, any vessel, or act as attorney, agent, or consignee for the
owner of any vessel or of any cargo or lading on board the same; nor shall any
such person import or be concerned, directly or indirectly, in the importation of any
merchandise for sale into the Philippine Islands.

[355-180.]

SECTION 1562. Reward for Information Concerning Fraud upon
Revenue. — When any person shall furnish original information concerning any
fraud upon the customs-revenue, by whomsoever perpetrated or contemplated,
which shall result in the recovery of revenue, the conviction of the guilty party, or
the imposition of any fine, penalty, or forfeiture incurred, he may, upon the
recommendation of the Insular Collector of Customs, with the approval of the
Secretary of Finance and Justice, be paid from any funds of the Bureau of Customs
appropriated for such purpose, a reasonable compensation or reward not exceeding
in any case the sum of ten thousand pesos.

It shall be the duty of all persons in the employ of the Bureau of Customs
and of all masters or other officers, owners, or agents, of vessels trading with or
within the Philippine Islands, to report to a collector of customs at the earliest
practicable moment, all information in their possession concerning any fraud upon
the customs revenues, contemplated or perpetrated.

[2335-1.]

SECTION 1563. Reward in Case of Forfeiture of Coin or Bullion. —
When contraband coin or bullion shall accrue to the gold-standard fund as a
consequence of forfeiture, a sum equivalent to one-third of its value shall be paid
from said fund to the person, if any such there be, upon whose information, given
to the proper authorities, the seizure was made.

[1042-1; 1411-3; 1737-1.]

SECTION 1564. Authority of Laws and Regulations of Treasury
Department of United States. — If any case shall arise not provided for by the laws
or regulations of the Bureau of Customs, the laws of the United States and the
regulations of the Treasury Department thereof, shall, so far as may be practicable,
be followed and applied in analogous cases, if not inconsistent with the provisions
of this chapter.

[355-20.]

ARTICLE XXI
SECTION 1565. **Fixed Fees.** — For acts done, services rendered, and documents issued by the Bureau of Customs, the following fixed fees shall be charged and collected, by requiring the affixture of documentary customs stamps in the proper amount to the instrument which is the subject of the charge or other paper indicated as the proper recipient of the stamp and by the cancellation of such stamp in a manner to be prescribed by the Insular Collector; and no instrument or paper subject to such charge shall be issued or granted by any customs official until the proper stamp has been affixed and canceled:

(a) For each certificate of Philippine register —

1. In case of a vessel of less than fifteen tons gross  
   P2.50
2. In case of a vessel of from fifteen to five hundred tons gross  
   5.00
3. In case of a vessel of more than five hundred tons gross  
   10.00

(b) For each certificate of ownership:

1. In case of a vessel of fifteen tons gross or less  
   2.50
2. In case of a vessel of more than fifteen tons gross  
   5.00

(c) For each entrance from a foreign port  
   4.00

(d) For each clearance to a foreign port  
   4.00

(e) For each coastwise entrance or clearance (to be charged at ports of entry only):

1. In case of a vessel of from six to seventy-five tons net  
   P0.50
2. In case of a vessel of more than seventy-five but not more than one hundred and twenty-five tons net  
   1.00
3. In case of a vessel of more than one hundred and twenty-five but not more
4. In case of a vessel of more than two hundred but not more than three hundred tons net
   $2.00

5. In case of a vessel of more than three hundred tons net
   $3.00

(f) For each coastwise license or renewal thereof:

1. In case of a vessel propelled in whole or in part by steam or other mechanical motive power, per registered net ton
   $1.50

2. In case of a sailing vessel or vessel not propelled by steam or other mechanical motive power, per registered net ton
   $1.00

(g) For each bay and river license, or renewal thereof, per registered ton gross
   $1.00

(h) For each permit to transfer vessel from one class to another
   $5.00

(i) For each annual certificate of inspection and for each special permit to operate vessel:

1. In case of a vessel of from six to one hundred tons gross
   $2.00

2. In case of a vessel of more than one hundred but not more than five hundred tons gross
   $5.00

3. In case of a vessel of more than five hundred tons gross
   $10.00

(j) For each bill of health accepted
   $1.00

(k) For each outward foreign passenger list accepted
   $1.00

(l) For each permit for transfer of Chinese crew
   $5.00

(m) For each amendment allowed to a foreign inward
manifest  P0.50

(n) For each permit (to others than passengers) to take cigars aboard ship, per thousand cigars 1.00

(o) For each permit (to others than passengers) to take cigarettes aboard ship, per thousand cigarettes .50

(p) For each original import or export entry, exceeding fifty pesos in value 1.00

(q) For each entry for immediate transportation in bond 1.00

(r) For each original internal-revenue entry .50

(s) For each original withdrawal entry from any bonded warehouse .50

(t) For each bond accepted or renewed 1.00

(u) For each approval of application in respect to a transaction covered by general bond 1.00

(v) For each certificate of residence 5.00

(w) For all certificates not hereinabove specified, exclusive of such as are made in the course of routine administration in the Bureau and which do not subserve any special pecuniary interest of the party concerned therein 2.00

(x) For examination and licensing of a customs or immigration broker, to be paid once only 20.00

(y) For each protest filed, the fee to be returned if the protest is determined in whole or in part in favor of the protestant 2.00

[Comp., 1660, 1766.]

SECTION 1566. Miscellaneous Charges. — When any article shall be sold or service rendered by the Bureau of Customs in a matter for which a charge may be legally made, no fee therefor being fixed by law, such charge shall be made as may from time to time be prescribed by regulation or order of the Insular Collector, approved by the Secretary of Finance and Justice; and the payment of
such charges may be required to be made by the affixture and cancellation of documentary stamps.

Among the charges which may be thus fixed are these: pilot fees, fees for the admeasurement of vessels, the fees incident to the registration or copying of documents in the exercise of the function of commercial register, and such other charges as may be proper in connection with the performance of the duties pertaining to the office of captain of port.

[355-393.]

SECTION 1567. Effect of Failure to Stamp Document. — An instrument, document, or paper requiring a stamp or stamps as provided in this article shall not be received or recognized by any customs official, or admitted as evidence in any court of law, or be held valid for any purpose until the requisite stamp or stamps have been affixed thereto and properly canceled.

[1341-4.]

ARTICLE XXII

Tonnage Dues

SECTION 1568. Tonnage Dues on Vessels Engaged in Philippine Trade. — There shall be collected at all ports and places in the Philippine Islands from any vessel coming from or going to a port or place outside of the territory of the Philippine Islands, irrespective of nationality, twelve and one-half centavos per net ton as expressed in her certificate of registry, or thirty-five centavos per thousand kilograms of merchandise discharged or laden, in Philippine ports, at the option of the master or consignee of the vessel.

[2579.]

SECTION 1569. Vessels Exempt from Tonnage Dues. — The following shall be exempted from the payment of the dues herein established:

(a) Vessels not discharging or lading cargo and discharging and lading only passengers and their baggage;

(b) Vessels belonging to the Government of the United States and to foreign governments, or chartered by the same, if not engaged in trade;

(c) Vessels in distress; and
(d) Yachts of the United States, the Philippine Islands, or any foreign
nation which imposes no tonnage or equivalent taxes on United
States and Philippine yachts.

[2579.]

ARTICLE XXIII

Words and Phrases Defined

SECTION 1570. Words and Phrases Defined. — Words and phrases used
in this chapter shall be taken in sense defined below:

"Foreign port" means a port or place outside the jurisdiction of the
Philippine Islands.

"Port of entry" is a domestic port open to both foreign and coastwise trade.
The term includes principal ports of entry and subports of entry. A principal port of
entry is the chief port of entry of the collection district wherein it is situated and is
the permanent station of the collector of customs of such port. Subports of entry
are under the administrative jurisdiction of the principal port of entry of the
district.

"Coastwise ports" are such domestic ports as are open to the coastwise trade
only. These include all ports, harbors, and places not ports of entry.

"Vessel" includes every sort of boat, craft, or other artificial contrivance
used, or capable of being used, as a means of transportation on water.

"Merchandise" when used with reference to importations or exportations,
includes goods, wares, and in general anything that may be made the subject of
importation or exportation.

"Transit cargo" is merchandise arriving at any port from another port or
place noted in the carrier's manifest and destined for transshipment to another local
port or to a foreign port.

"Seized property" means any property seized or held for the satisfaction of
any administrative fine or for the enforcement of any forfeiture under the customs
laws.

"Customs law" includes not only the provisions of the Customs Law and
regulations pursuant thereto but all other laws and regulations which are subject to
enforcement by the Bureau of Customs or otherwise within its jurisdiction.

CHAPTER 39

Bureau of Internal Revenue

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1575. Title of Chapter. — This chapter shall be known as the Internal Revenue Law.

[2339-1.]

ARTICLE I

Organization of Bureau

SECTION 1576. Chief Officials of Bureau of Internal Revenue. — The Bureau of Internal Revenue shall have one chief and one assistant chief to be known respectively as the Collector of Internal Revenue and the Deputy Collector of Internal Revenue.

[2339-2.]

SECTION 1577. City Assessor and Collector of Manila. — The Collector of Internal Revenue shall be ex officio city assessor and collector of Manila and as such shall collect all its municipal revenues and shall perform in and for said city the duties imposed by this law on provincial treasurers generally.

[2339-3.]

SECTION 1578. Powers and Duties of Bureau. — The powers and duties of the Bureau of Internal Revenue shall comprehend the collection of all internal-revenue taxes, fees, and charges, and the enforcement according to law of all forfeitures, penalties, and fines connected therewith. Said Bureau shall also give effect to and administer the supervisory and police powers conferred by this chapter or other law or parts of laws within its jurisdiction.

[2339-4.]

SECTION 1579. Specific Provisions to be Contained in Regulations. — The regulations of the Bureau of Internal Revenue shall, among other things, contain provisions specifying, prescribing, or defining:
(a) The time and manner in which provincial treasurers shall canvass their provinces for the purpose of discovering persons and property liable to internal-revenue taxes, and the manner in which their lists and records of taxable persons and taxable objects shall be made and kept.

(b) The forms of labels, brands, or marks to be required on goods subject to a specific tax and the manner in which the labeling, branding, or marking shall be effected.

(c) The conditions under which and the manner in which goods intended for export, which if not exported would be subject to a specific tax, shall be labeled, branded, or marked.

(d) The conditions to be observed by revenue officers, provincial fiscals, and other officials respecting the institution and conduct of legal actions and proceedings.

(e) The manner in which persons authorized to have and keep prohibited drugs shall keep their records relating to the same.

(f) The conditions under which opium may be imported, the manner of its storage and removal for use, as well as the manner in which the same shall be marked or labeled prior to removal.

(g) The conditions under which prohibited drugs may be transferred from the possession of persons authorized to have and keep the same to the possession of other persons similarly authorized.

(h) The conditions under which goods intended for storage in bonded warehouses shall be conveyed thither, their manner of storage, and the method of keeping the entries and records in connection therewith; also the books to be kept by storekeepers and the reports to be made by them in connection with their supervision of such houses.

(i) The conditions under which alcohol intended for use in the arts and industries may be removed, and dealt in, the character and quantity of the denaturing material to be used, the manner in which the process of denaturing shall be effected, the bonds to be given, the books and records to be kept, the entries to be made therein, the reports to be made to the Collector of Internal Revenue, and the signs to be displayed in the business or by the person for whom such
denaturing is done or by whom such alcohol is dealt in.

(j) The manner in which revenue shall be collected and paid, the instrument, document, or object to which revenue stamps shall be affixed, the mode of cancellation of the same, the manner in which the proper books, records, invoices, and other papers shall be kept and entries therein made by the person subject to the tax, as well as the manner in which licenses and stamps shall be gathered up and returned after serving their purpose.

(k) Prohibitions relative to the size, style, subject matter, and location of signs, signboards, billboards, and other forms of outdoor advertising, and the conditions precedent to securing a license to erect or display such signs, signboards, and billboards.

[2339-6.]

SECTION 1580. Forms, Certificates, and Appliances Supplied by the Collector of Internal Revenue. — It shall be the duty of the Collector of Internal Revenue, among other things, to prescribe, provide, and distribute to the proper officials the requisite licenses, cedula forms, internal revenue stamps, and labels or tags used in sealing weights and measures, and all other forms, certificates, bonds, records, invoice books, instruments, appliances and apparatus used in administering the laws under the jurisdiction of the Bureau.

[2339-8.]

SECTION 1581. Agents and Deputies for Collection of Internal Revenue. — For the collection of the internal revenue on imported articles the Insular Collector of Customs and his subordinates are constituted agents of the Collector of Internal Revenue; and the provincial treasurers, their deputies, and employees shall be his deputies for the collection of other internal revenue and the enforcement of all laws within the jurisdiction of the Bureau.

For economy or effectiveness in the collection of the cedula tax, the Collector of Internal Revenue may authorize the provincial treasurer of any province to appoint for the first four months of the year only, special deputies to collect such tax, at a rate of compensation not greater than ten centavos for each tax collected and certificate issued.

[2339-9.]

The treasurer of the Department of Mindanao and Sulu may appoint such special deputies as he may deem necessary for the collection and execution of the
payment of the cedula tax in each province of the Department, and pay to the persons so appointed, including persons otherwise compensated by the Government, a commission of not to exceed ten per centum on the money collected by each, which commission shall be stated in his appointment.

[2396-1 (d).]

SECTION 1582. Expenses of Collection to be Borne by Provinces. — The expenses incurred by the provincial and municipal authorities in collecting taxes and in enforcing the laws under the jurisdiction of the Bureau of Internal Revenue, including expenses incurred in appearing in the courts in internal-revenue cases, shall be borne by the respective provinces; but the city of Manila shall be liable only for such expenses as are incident to the collection of internal-revenue and other taxes in and for that city, and for such expenses the Insular Government shall be reimbursed.

[2339-10.]

SECTION 1583. Internal-Revenue Inspection Districts. — With the approval of the Department head, the Collector of Internal Revenue shall divide the Philippine Islands into such number of inspection districts as may from time to time be required for administrative purposes. Each of these districts shall be in charge of an internal-revenue agent.

[2339-11.]

SECTION 1584. Duties of Internal-Revenue Agents. — It shall be the duty of every internal-revenue agent to see that all laws and regulations relative to the collection of internal-revenue taxes are faithfully executed and complied with, to aid in the prevention, detection, and punishment of any frauds or delinquencies in connection therewith, and to examine into the efficiency of all officers and employees of the Bureau of Internal Revenue. He shall report in writing to the Collector of Internal Revenue any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal-revenue officer of which he may obtain knowledge, with a statement of all the facts in each case and any evidence sustaining the same. He may, by notice in writing, suspend from duty any storekeeper, and in such case he shall immediately notify the Collector of Internal Revenue and within three days thereafter report his action and his reasons, therefor in writing to said Collector.

Should any revenue agent discover any neglect, incompetency, delinquency, or malfeasance of any provincial treasurer in the performance of his duty as a collector of internal revenue, he shall immediately report the facts to the Collector.
of Internal Revenue in writing.

[2339-12.]

SECTION 1585. Authority of Agent's Assistant. — An agent's assistant in any district may, in the name of the internal-revenue agent in charge of such district and under the control of such officer as his principal, exercise any power or perform any act which might be exercised or performed by such internal-revenue agent himself.

[2339-13.]

SECTION 1586. Assignment of Storekeepers to Warehouses. — The Collector of Internal Revenue shall employ and assign to such bonded warehouses and manufacturers' warehouses as he shall deem expedient internal-revenue storekeepers.

[2339-14.]

SECTION 1587. Assignment of Internal-Revenue Agents to Special Duties. — Internal-revenue agents may be assigned to duty under the direction of any officer of the Bureau of Internal Revenue and may be assigned to special duties other than those of internal-revenue agent proper.

Any officer or employee of the Bureau may be assigned to the duties of revenue agent without change of his official character or salary.

[2339-15.]

SECTION 1588. Reports of Violations of Law. — When a provincial or deputy provincial treasurer or an internal-revenue agent discovers evidence of the violation of any law administered by the Bureau of Internal Revenue of Such character that a criminal prosecution ought to be instituted, he shall immediately report the facts to the fiscal of the province, giving the name of the offender and the names of the witnesses, if possible. A duplicate of such report shall be sent to the Collector of Internal Revenue.

It shall also be the duty of officers and employees of the Bureau of Internal Revenue to report to the Bureau of Forestry any violations of the Forest Law within their knowledge. A duplicate of each such report shall be furnished to the Collector of Internal Revenue.

[2339-16.]

SECTION 1589. Authority of Internal-Revenue Officers to Make Arrests
and Seizures. — The Collector of Internal Revenue, the Deputy Collector of Internal Revenue, internal-revenue agents, and provincial treasurers and their deputies shall have authority to make arrests and seizures for the violation of any penal law or regulation administered by the Bureau of Internal Revenue. Any person so arrested shall be forthwith carried before a magistrate there to be dealt with according to law.

[2339-17.]

SECTION 1590. Power of Collector of Internal Revenue in Making Assessments. — When a report required by law as a basis for the assessment of any tax shall not be forthcoming within the time fixed by law or regulation, or when there is reason to believe that any such report is false, incomplete or erroneous, the Collector of Internal Revenue shall assess the proper tax on the best evidence obtainable.

[2339-18.]

SECTION 1591. Authority of Officers to Administer Oaths and Take Testimony. — The Collector of Internal Revenue, the Deputy Collector of Internal Revenue, special deputies of the Collector, internal-revenue agents, provincial treasurers and their deputies, and any other employee of the Bureau thereunto especially deputed by the Collector shall have power to administer oaths and to take testimony in any official matter or investigation conducted by them touching any matter within the jurisdiction of the Bureau.

[2339-19.]

SECTION 1592. Contents of Collector's Annual Report. — The annual report of the Collector of Internal Revenue shall contain a detailed statement of the collections and disbursements of the Bureau with specifications of the sources of revenue and classes of disbursements.

[2339-20.]

ARTICLE II

Sources of Internal Revenue

SECTION 1593. Source of Taxes. — The following taxes, fees, and charges in the nature of tax are deemed to be internal-revenue taxes:

(a) The cedula tax.
(b) The documentary tax.

(c) The privilege taxes on business or occupation and on signs.

(d) Specific taxes on manufactured products.

(e) Taxes on resources of banks, receipts of insurance companies, and receipts of corporations paying a franchise tax.

(f) Charges for forest products.

(g) Fees for testing and sealing weights and measures.

(h) Internal revenue, including the income tax, collected in the Philippine Islands under laws enacted by the Congress of the United States.

(i) Ad valorem tax on the output of mines.

[2339-21.]

ARTICLE III

Cedula Tax

SECTION 1594. Persons Liable to Cedula Tax. — An annual internal-revenue cedula tax shall be paid by all male inhabitants of the Philippine Islands over the age of eighteen and under sixty years with the following exceptions:

(a) Commissioned officers of the United States Army or Navy.

(b) Enlisted soldiers, sailors, and marines of the United States Army and Navy.

(c) Civilian employees of the military or naval branches of the United States Government who have come to the Philippine Islands under orders of the Government of the United States.

(d) Diplomatic and consular representatives and officials of foreign powers.

(e) Paupers.

(f) Insane persons.
(g) Imbeciles.

(h) Persons serving a sentence of more than one year in a public prison.

[2339-22.]

(i) Non-Christians living elsewhere than in the Department of Mindanao and Sulu may be exempted from the cedula tax by resolution of the provincial board, with the approval of the Secretary of the Interior. A copy of any resolution effecting such exemption shall be supplied to the Collector of Internal Revenue.

[2339-23.]

SECTION 1595. Amount of the Cedula Tax. — The cedula tax shall be one peso; but in the city of Manila and in any province other than the Mountain Province and Nueva Vizcaya it may, by resolution of the respective municipal board or provincial board, for said city or province be increased to two pesos. Where such increase is effectuated it shall remain in force until abrogated for one or more years by resolution of the board, either with the express approval of the Governor-General or upon the expiration of thirty days after the receipt by him of such resolution, without his disapproval. A copy of any resolution increasing or decreasing the tax in a province shall be furnished by the provincial treasurer to the Collector of Internal Revenue.

[2339-24; 2554.]

SECTION 1596. Increase of Tax in Case of Delinquency. — Upon delinquency, the cedula tax to which any person is liable shall be subject to the following surtax:

(a) If the tax is paid after the thirtieth of April but not after the thirtieth of June of the current year, the surtax shall be fifty per centum of the amount in which the taxpayer is delinquent.

(b) If the tax is paid after the thirtieth day of June of the current year, the surtax shall be one hundred per centum of the amount in which the taxpayer is delinquent.

[2339-25; 2656-1.]

SECTION 1597. Payment of Arrearages. — Any person delinquent in the payment of the cedula tax for former years, may obtain a cedula for the current
year, by paying at the same time for a cedula for the first year in which he was delinquent, and subscribing to an affidavit as follows:

"I_________, a native of __________, Province of __________, being _____ years of age, by occupation a ________, and residing at No. _____, ________ street in the municipality of __________, Province of __________, hereby freely and voluntarily declare on oath that it is my desire, and I solemnly agree, to pay my unpaid cedulas for the years ________ at the rate of one cedula for each six months, until all said years for which I am now delinquent are fully paid; and not to change my residence without advising the municipal treasurer of my municipality of the location of my new residence.

"Noncompliance on my part with any of the foregoing conditions will determine the annulment of the present agreement, and I shall be liable to the proceedings and penal provisions of existing law.

"In testimony whereof, I have hereunto affixed my signature at ____________________.

"Witnessed by:

"______________"

The cedula for the current year issued to persons delinquent for former years shall bear an indorsement of the number of years of delinquency, a practise that shall be followed from year to year so long as the delinquency lasts.

[2656-3, 4.]

SECTION 1598. Time for Payment of Cedula Tax — When Delinquency Occurs. — Liability for the cedula tax accrues on the first of January of each year as regards persons then resident in the Islands and liable to the tax; and if a person so liable fails to pay the tax before the first of May he shall be delinquent. As regards those who come to reside in the Islands prior to the first of July and those who reach the age of eighteen years or otherwise lose the benefit of exemption prior to that date, liability shall attach upon the day of arrival or upon the day exemption ceases, and if arriving or becoming liable on or before the tenth of April they shall likewise be delinquent upon failure to pay the tax before the first of May, but such persons, arriving or becoming liable after the tenth of April, shall have twenty days within which to pay the tax without becoming delinquent.

Persons who on the first of January are serving sentence of one year or less in prison and are not released until after the tenth of April shall have twenty days after their release within which to pay the tax without becoming delinquent.
Persons who come to reside in the Islands or arrive at the age of eighteen years on or after the first of July of any year or who cease to belong to an exempt class on or after the same date shall not be subject to the tax for such year.

[2339-26.]

SECTION 1599. Extension of Time for Payment of Cedula Tax. — When the public interests so require, the provincial board of any province situated elsewhere than in the Department of Mindanao and Sulu may, by resolution, with the approval of the Governor-General, extend the time for the payment of the cedula tax without the consequences of delinquency for a period not exceeding three months in any year. In the Department of Mindanao and Sulu such extension may be made for a period not exceeding four months in any year, and the power to make such extension shall be vested in the provincial governor, to be exercised with the approval of the governor of the department.

[2339-26; 2396-2.]

SECTION 1600. Remission of Tax in Department of Mindanao and Sulu. — The governor of any province in the Department of Mindanao and Sulu may, with the approval of the governor of the department, order a cedula issued for one peso, or free of charge, to any resident in any locality of the district, whenever he may deem this to be in the public interest.

[2396-1 (g).]

SECTION 1601. Payment of Cedula Tax in Province Other than that of Domicile. — A person temporarily absent from the province of his domicile may pay the cedula tax in any province where he is sojourning; but such payment in a province where the tax is one peso shall not remove liability for the additional peso to which the taxpayer may be subject in the province of his domicile.

[2339-27.]

SECTION 1602. Presentation of Cedula Certificate Upon Certain Occasions. — When a person liable to the cedula tax offers himself for registration as a qualified voter, acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the Government service, receives any license, certificate, or permit from any public authority, pays any tax, receives any money from any public fund, or transacts other official business, it shall be the duty of the office or person with whom such transaction is had or business done to require the exhibition of the certificate showing the payment of the cedula tax by such person. Such certificate shall be the one issued.
for the current year, except during the month of January of each year and except also in the case of the payment of the cedula tax at any time during the year, in which cases the exhibition of the certificate for the previous year shall suffice.

[2339-28.]

SECTION 1603. Secondary Certificate in Lieu of Destroyed Cedula Certificate. — The Collector of Internal Revenue, upon presentation to him of satisfactory proof in the form of an affidavit of the actual destruction or loss of a cedula certificate by accident, fire, or other casualty and without any fraud or negligence on the part of the taxpayer, shall issue gratuitously a secondary certificate showing the number of the original certificate and its date, together with the other information contained therein, which secondary certificate may be used in lieu of the original certificate for all purposes.

[2339-29; 2432-3.]

ARTICLE IV

Documentary Stamp Tax

SECTION 1604. Stamp Tax Upon Documents and Papers. — Upon documents, instruments, and papers, and upon acceptances, assignments, sales, and transfers of the obligation, right, or property incident thereto documentary taxes for and in respect of the transaction so had or accomplished shall be paid as hereinafter prescribed, by the person making, signing, issuing, accepting, or transferring the same, and at the time such act is done or transaction had:

(a) On all bonds, debentures, and certificates of indebtedness issued by any association, company, or corporation, on each two hundred pesos or fractional part thereof, of the face value of such document, twenty centavos.

(b) On every original issue, whether on organization or on reorganization, of certificates of stock by any such association, company, or corporation, on each two hundred pesos, or fractional part thereof, of the face value of such, certificate, twenty centavos.

(c) On all sales, or agreements to sell, or memoranda of sales, or deliveries, or transfer of shares or certificates of stock in any association, company or corporation, or transfer by assignment in blank, or by delivery, or by any paper, or agreement, or memorandum, or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, or to secure the
future payment of money, or for the future transfer of any stock, on each two hundred pesos, or fractional part thereof, of the par value of such stock, four centavos.

(d) On all bonds, debentures, certificates of stock, or certificates of indebtedness issued in any foreign country there shall be paid by the person here selling or transferring the same, such tax as is required by law on similar instruments when issued, sold, or transferred in the Philippine Islands.

(e) On all certificates of profits, or any certificate or memorandum showing interest in the property or accumulations of any association, company, or corporation, and on all transfers of such certificates or memoranda, on each two hundred pesos, or fractional part thereof, of the face value of such certificate or memorandum, two centavos.

(f) On each bank check, draft, or certificate of deposit, not drawing interest, or order for the payment of any sum of money drawn upon or issued by any bank, trust company, or any person or persons, companies, or corporations, at sight or on demand, two centavos.

(g) On all bills of exchange (between points within the Philippine Islands), drafts, and certificates of deposit drawing interest, or orders for the payment of any sum of money otherwise than at sight or on demand, and on all promissory notes, except bank notes issued for circulation, and on each renewal of any such note, on each two hundred pesos, or fractional part thereof, of the face value of any such bill of exchange, draft, certificate of deposit, or note, two centavos.

(h) Upon any acceptance or payment upon acceptance of any bill of exchange or order for the payment of money purporting to be drawn in a foreign country but payable in the Philippine Islands, on each two hundred pesos, or fractional part thereof, of the face value of any such bill of exchange or order, or the Philippine equivalent of such value, if expressed in foreign currency, two centavos.

(i) On all foreign bills of exchange and letters of credit (including orders, by telegraph or otherwise, for the payment of money issued by express or steamship companies or by any person or persons) drawn in but payable out of the Philippine Islands, in a set of three or more according to the custom of merchants and bankers, on each two hundred pesos, or fractional part thereof, of the face value of any
such bill of exchange or letter of credit, or the Philippine equivalent of such face value, if expressed in foreign currency, four centavos.

(j) On all policies of insurance, or other instruments by whatever name the same may be called, whereby any insurance shall be made or renewed upon any life or lives, on each two hundred pesos, or fractional part thereof, of the amount insured by any such policy, ten centavos.

(k) On all policies of insurance or other instruments by whatever name the same may be called, by which insurance shall be made or renewed upon property of any description, including rents or profits, against peril by sea or on inland waters, or by fire or lightning, on each four pesos, or fractional part thereof, of the amount of premium charged, two centavos.

(l) On all policies of insurance or bonds or obligations of the nature of indemnity for loss, damage, or liability made or renewed by any person, association, company, or corporation transacting the business of accident, fidelity, employer's liability, plate glass, steam boiler, burglar, elevator, automatic sprinkler, or other branch of insurance (except life, marine, inland, and fire insurance), and on all bonds, undertakings, or recognizances conditioned for the performance of the duties of any office or position, for the doing or not doing of anything therein specified, and on all obligations guaranteeing the validity or legality of any bonds or other obligations issued by any province, municipality, or other public body or organization, and on all obligations guaranteeing the title to any real estate; or guaranteeing any mercantile credits, which may be made or renewed by any such person, company, or corporation, on each four pesos, or fractional part thereof, of the premium charged, two centavos.

(m) On all policies of annuities, or other instruments by whatever name the same shall be called, whereby an annuity may be made, transferred, or redeemed, on each two hundred pesos, or fractional part thereof, of the capital of the annuity, or should this be unknown, then on each two hundred pesos, or fractional part thereof, of thirty-three and one-third times the annual income, ten centavos.

(n) On each bond for indemnifying any person, firm, or corporation who shall become bound or engaged as surety for the payment of any sum of money or for the due execution or performance of the duties of any office or position or to account for money received by virtue
thereof, and on all other bonds of any description, except such as may be required in legal proceedings or are otherwise provided for herein, fifty centavos.

(o) On each certificate of damage, or otherwise, and on every other certificate or document issued by any customs officer, marine surveyor, or other person acting as such, and on each certificate issued by a notary public, and on each certificate of any description required by law, or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact, and not otherwise specified herein, twenty centavos.

(p) On each warehouse receipt for property held in storage in a public or private warehouse or yard for any other person than the proprietor of such warehouse or yard himself or some employee of his engaged in and about the same, twenty centavos.

(q) On each set of bills of lading or receipts (except charter party) for any goods, merchandise, or effects of greater value than five pesos, to be exported from a port in the Philippine Islands to any foreign port, ten centavos.

(r) On each set of bills of lading or receipts (except charter party) for goods, merchandise, or effects of greater value than five pesos shipped from one port or place in the Philippine Islands to another port or place in said Islands, four centavos.

(s) On each passage ticket or any receipt for money paid for passage on any vessel other than on a vessel belonging to the Insular Government or the Government of the United States from any port in the Philippine Islands to a port in the United States or to any foreign port:

1. If said passage costs not more than sixty pesos, one peso.

2. If said passage costs more than sixty pesos and not more than one hundred and twenty pesos, two pesos.

3. If said passage costs more than one hundred and twenty pesos, three pesos.

(t) On each proxy for voting at any election for officers of any incorporated company or association, except associations or corporations for religious, charitable, or literary purposes or to
manage public cemeteries, twenty centavos.

(u) On each power of attorney to perform any act whatsoever, except acts connected with the collection of claims due from or accruing to the Government of the United States, the Government of the Philippine Islands, or the government of any province or municipality, twenty centavos.

(v) On each lease, agreement, memorandum, or contract for the hire, use, or rent of any lands or tenements, or portions thereof:

1. If executed for not more than one year, twenty centavos.
2. If executed for more than one year, and not more than three years, fifty centavos.
3. If executed for a period of more than three years, one peso.

(w) On every mortgage or pledge of lands, estate, or property, real or personal, heritable or movable, whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid being payable, and on any conveyance of land, estate, or property whatsoever in trust or to be sold or otherwise converted into money, which shall be and intended only as security, either by express stipulation or otherwise:

1. When the amount for which the mortgage or deed of trust is given is not less than one thousand pesos nor more than three thousand pesos, fifty centavos.
2. On each three thousand pesos, or fractional part thereof, in excess of three thousand pesos, an additional tax of fifty centavos.

(x) On all conveyances, deeds, instruments, or writings, other than grants, patents, or original certificates of adjudication issued by the Government, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to the purchaser or purchasers, or to any other person or persons designated by such purchaser or purchasers:

1. When the true consideration, or value received or contracted to be paid for such realty, after making proper allowance for
any incumbrance, is more than two hundred pesos but not more than two thousand pesos, fifty centavos.

2. For each additional one thousand pesos, or fractional part thereof, of such true consideration or value, fifty centavos.

When it appears that the amount of the documentary tax payable hereunder has been reduced by an incorrect statement of the consideration in any conveyance, deed, instrument, or writing subject to such tax, the Collector of Internal Revenue, provincial treasurer, or other revenue officer shall, from the assessment rolls or other reliable source of information, assess the property at its true market value and collect the proper tax thereon.

(y) On every charter party, contract, or agreement for the charter of any ship, vessel, or steamer, or any letter or memorandum or other writing between the captain, master, or owner, or other person acting as agent of any ship, vessel, or steamer and any other person or persons for or relating to the charter of any such ship, vessel, or steamer, and on any renewal or transfer of such charter, contract, agreement, letter or memorandum:

1. If the registered gross tonnage of the ship, vessel, or steamer is not more than three hundred tons, six pesos.

2. If the registered gross tonnage is more than three hundred tons but not more than six hundred tons, ten pesos.

3. If the registered gross tonnage is more than six hundred tons, twenty pesos.

(z) Upon each and every assignment or transfer of any mortgage, lease, or policy of insurance, or the renewal or continuance of any agreement, contract or charter by altering or otherwise, a stamp tax shall be levied, collected, and paid at the same rate as that imposed on the original instrument.

[2339-30.]

SECTION 1605. Documents and Papers not Subject to Stamp Tax. — The following instruments, documents and papers shall be exempt from the documentary stamp tax:

(a) Bonds, debentures and certificates of indebtedness issued by the
Insular Government or any provincial or municipal government.

(b) Checks, drafts, warrants, and bills of exchange issued in payment of any debt, obligation, or liability, or in fulfillment of any contract of the Government of the United States, or the Insular Government, or of a provincial or municipal government.

(c) Policies of insurance or annuities made or granted by a fraternal or beneficiary society, order, association, or cooperative company, operated on the lodge system or local cooperation plan, and organized and conducted solely by the members thereof for the exclusive benefit of its members and not for profit.

(d) Certificates of oaths administered to any Government official, in his official capacity, or of acknowledgment by any Government official in the performance of his official duties; written appearances in any court by any Government official, in his official capacity; certificates of the administration of oaths to any person as to the authenticity of any paper required to be filed in court by any person or party thereto, whether the proceedings be civil or criminal; papers and documents filed in courts for the military, naval, Insular, provincial, or municipal governments, whether civil or criminal; affidavits of poor persons for the purpose of proving poverty; statements and other compulsory information required of persons or corporations by rules and regulations of the military, naval, Insular, provincial, or municipal governments exclusively for statistical purposes and which are wholly for the use of the Bureau in which the same are filed, and not at the instance of, or for the use or benefit of, the person filing the same; certified copies and other certificates placed upon documents, instruments, and papers for the military, naval, Insular, provincial, or municipal governments, made at the instance and for the sole use of some other branch of the military, naval, Insular, provincial, or municipal governments; and certificates of the assessed value of lands, not exceeding two hundred pesos in value assessed, furnished by provincial or municipal treasurers to applicants for registration of title to land.

When any bond, note, or other obligation is secured by a mortgage, pledge, deed of trust, or by the assignment or transfer of any documentary security, one tax only shall be collected upon such papers, such tax to be at the highest rate imposed on such mortgage, bond, note, obligation or other document as the case may be.
SECTION 1606. Payment of Documentary Stamp Tax — Cancellation of Stamp. — Documentary taxes shall be paid by the purchase and affixture of documentary stamps to the document or instrument taxed or to such other paper as may be indicated by law as the proper recipient of the stamp, and by the subsequent cancellation of the same, such cancellation to be accomplished by writing or stamping the date across the face of the stamp in such manner that part of the writing or impression shall be on the stamp itself and part on the paper to which it is attached.

When the evidence of a sale or transfer is shown only on the books of a company the stamp shall be affixed to such books; and in case the change of ownership is by transfer of certificates the stamp shall be affixed to the certificate; and in case of an agreement to sell, or when the transfer is by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale to which the stamp shall be affixed; and every such bill or memorandum of sale, or agreement to sell, shall show the date thereof, the name of the seller and of the purchaser, the amount of the sale, and matter or thing to which it refers.

SECTION 1607. Effect of Failure to Stamp Taxable Document. — An instrument, document, or paper which is required by law to be stamped and which has been signed, issued, accepted, or transferred without being duly stamped shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or issued in evidence in any court until the requisite stamp or stamps have been affixed thereto.

ARTICLE V

Privilege Taxes

SECTION 1608. Privilege Taxes on Business and Occupation. — A privilege tax must be paid before any business or occupation hereinafter specified can be lawfully begun or pursued. The tax on business is payable for every separate or distinct establishment or place where business subject to the tax is conducted; and one occupation or line of business does not become exempt by being conducted with some other occupation or business for which such tax has been paid.
The occupation tax must be paid by each individual engaged in a calling subject thereto; the tax on a business, by the person, firm, or company conducting the same.

[2339-34.]

SECTION 1609.  *Legality of Business as Affected by Payment of Tax.* — The payment of a business or occupation tax shall not exempt any person from any tax, penalty, or punishment provided by law or ordinance in places where such business or occupation is prohibited or regulated by municipal law, nor shall the payment of any such tax be held to prohibit any municipality from placing a tax upon the same business or occupation, for local purposes, where the imposition of such tax is authorized by law.

[2339-35.]

SECTION 1610.  *Time for Payment of Fixed Taxes.* — The yearly fixed taxes are due on the first of January of each year and, if tendered in quarterly installments on or before the twentieth of January, April, July, and October, or on or before the last day of said months, in remote provinces, in the discretion of the Collector of Internal Revenue, shall, be received without penalty. But any person first beginning a business or occupation must pay the tax before engaging therein.

[2339-36.]

SECTION 1611.  *Reckoning Tax for Business First Begun or Abandoned During Year.* — When an occupation or business subject to a fixed tax is newly begun during any year the tax shall be reckoned from the commencement of the current quarter, or in case of a business subject to a monthly tax, from the first of the month; and when either is at any time abandoned, the tax shall not be exacted for a longer period than to the end of the quarter or month, as the case may be.

[2339-37.]

SECTION 1612.  *Fixed Tax Upon Business Subject to Percentage Tax.* — Every person, not hereinbelow exempted, engaging in a business on which the percentage tax is imposed shall pay a fixed annual tax of two pesos. This tax shall be payable for each calendar year or fraction thereof in which such person shall engage in said business. If his receipts do not come up to the minimum limit established for the percentage tax, he may continue in business without further tax until the first day of the next following year. In any case the amount of his business must be reported quarterly as required in the next succeeding section.
The fixed annual tax shall be payable before the person subject to the same begins to engage in the business, and thereafter within the regulation period in the month of January during which the other fixed privilege taxes may be paid without penalty.

The following shall be exempt from the tax imposed in this section:

(a) Persons engaged in public market places in the sale of food products at retail, and other small merchants whose gross quarterly sales do not exceed two hundred pesos.

(b) Peddlers and sellers at fixed stands of fruit, produce, and food, raw or otherwise, the total selling value whereof does not exceed three pesos per day and who do not renew their stock oftener than once every twenty-four hours.

(c) Producers of commodities of all classes working in their own homes, consisting of parents and children living as one family, when the value of each day's production by each person capable of working is not in excess of one peso.

(d) Owners of a single two-wheeled vehicle habitually driven by themselves.

(e) Owners of a single banca habitually operated by themselves.

SECTION 1613. Payment of Percentage Taxes — Quarterly Report of Earnings. — The percentage taxes on business shall be payable at the end of each calendar quarter in the amount lawfully due on the business transacted during each quarter; and it shall be the duty of every person conducting a business subject to such tax, within the same period as is allowed for the payment of the quarterly installments of the fixed taxes without penalty, to make a true and complete return of the amount of the receipts or earnings of his business during the preceding quarter and pay the tax due thereon.

If the percentage tax on any business is not paid within the time prescribed above the amount of the tax shall be increased by twenty-five per centum, the increment to be a part of the tax.

SECTION 1614. Percentage Tax on Merchants' Sales. — All merchants
not herein specifically exempted shall pay a tax of one per centum on the gross value in money of the commodities, goods, wares, and merchandise sold, bartered, exchanged, or consigned abroad by them, such tax to be based on the actual selling price or value at which the things in question are disposed of or consigned, whether consisting of raw material or of manufactured or partially manufactured products, and whether of domestic or foreign origin. The tax upon things consigned abroad shall be refunded upon satisfactory proof of the return thereof to the Philippine Islands unsold.

The following shall be exempt from this tax:

(a) Persons engaged in public market places in the sale of food products at retail, and other small merchants whose gross quarterly sales do not exceed two hundred pesos.

(b) Peddlers and sellers at fixed stands of fruit, produce, and food, raw or otherwise, the total selling value whereof does not exceed three pesos per day and who do not renew their stock oftener than once every twenty-four hours.

(c) Producers of commodities of all classes working in their own homes, consisting of parents and children living as one family, when the value of each day's production by each person capable of working is not in excess of one peso.

"Merchant," as here used, means a person engaged in the sale, barter, or exchange of personal property of whatever character. Except as specially provided, the term includes manufacturers who sell articles of their own production and commission merchants having establishments of their own for the keeping and disposal of goods of which sales or exchanges are effected, but does not include merchandise brokers.

[2339-40; 2541-2; 2622-3.]

SECTION 1615. Sales Not Subject to Merchant's Tax. — In computing the tax above imposed transactions in the following commodities shall be excluded:

(a) Things subject to a specific tax.

(b) Agricultural products when sold by the producer or owner of the land where grown, or by any other person other than a merchant or commission merchant, whether in their original state, or not.
SECTION 1616. Percentage Tax on Printers and Publishers. — Printers and publishers shall pay a tax equivalent to one-third of one per centum of their gross receipts; but persons engaged in the publication or printing and publication of any newspaper, magazine, review, or bulletin appearing at regular intervals and having fixed prices for subscription and sale shall not be taxed on receipts from sales of, subscription to, or advertisements in such publication; but this exemption shall not apply to any publication the principal purpose of which is the publication of advertisements.

SECTION 1617. Percentage Tax on Contractors, Warehousemen, and Others. — Contractors, warehousemen, proprietors of dockyards, and persons selling light, heat, or power, as well as persons engaged in conducting telephone or telegraph lines, or exchanges, and proprietors of steam laundries, and of shops for the construction and repair of bicycles or vehicles of any kind, and keepers of hotels and restaurants shall pay a tax equivalent to one-third of one per centum of their gross receipts.

SECTION 1618. Percentage Tax on Carriers and Keepers of Stables and Garages. — Keepers of livery stables and garages, transportation contractors, persons who transport passengers or freight for hire, and common carriers by land or water, except owners of boats taxed under the laws administered by the Bureau of Customs, owners of a single banca who habitually operate the same themselves, and owners of a single two-wheeled vehicle who habitually drive same themselves, shall pay a tax equivalent to one per centum of their gross receipts.

SECTION 1619. Amount of Tax on Business. — Fixed taxes on business shall be collected as follows, the amount stated being for the whole year, when not otherwise specified:

(a) Distillers of spirits, two hundred pesos.

(b) Brewers, two hundred pesos.

(c) Rectifiers of distilled spirits, two hundred pesos.

(d) Manufacturers of tobacco, twenty pesos.
Manufacturers of cigars, twenty pesos.

Wholesale liquor dealers:
1. In city of Manila, two hundred pesos.
2. In any other place, sixty pesos.

Retail liquor dealers, forty-eight pesos.

Retail vino dealers, eight pesos.

Wholesale dealers in fermented liquors, sixty pesos.

Retail dealers in fermented liquors, twenty pesos.

Retail dealers in tuba, basi, and tapuy, ten pesos.

Tobacco dealers, eight pesos.

Retail leaf tobacco dealers, twenty pesos.

Wholesale peddlers of manufactured tobacco, or of distilled, manufactured, or fermented liquor, or both, eighty pesos.

Retail peddlers of manufactured tobacco, or of distilled, manufactured, or fermented liquor, or both, sixteen pesos.

Peddlers of merchandise traveling from place to place, except peddlers of foodstuffs and those whose stock in trade amounts to less than fifty pesos in value, eight pesos, to be refunded if thereafter they shall pay the merchants' tax for the quarter in a sum in excess of eight pesos.

Proprietors of cockpits, two hundred pesos; and for each cock-fight (soltada), a tax of twenty-five centavos.

Proprietors of theaters, museums, cinematographs, and concert halls:
1. In city of Manila, two hundred pesos;
2. In any other place, one hundred pesos; or in this case, by the month, ten pesos.

Proprietors of circuses giving exhibitions in one or more places or
provinces, two hundred pesos.

(t) Proprietors of billiard rooms, for each table, ten pesos.

(u) Owners of race tracks, for each day on which races are run on any track, sixty pesos.

(v) Pawnbrokers, four hundred pesos.

(w) Stockbrokers, eighty pesos.

(x) Money lenders, eighty pesos.

(y) Real estate brokers, eighty pesos.

(z) Merchandise brokers, eighty pesos.

[2339-45; 2541-7.]

SECTION 1620. Words and Phrases Defined. — In applying the provisions of the preceding section words and phrases shall be taken in the sense and extension indicated below:

(a) "Distiller of spirits" comprises all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap, or sirup through continuous closed vessels and pipes until the manufacture thereof is complete.

(b) "Brewer" comprises all persons who manufacture fermented liquors of any description for sale or delivery to others, but not including manufacturers of tuba, basi, or tapuy, or similar domestic fermented liquors whose daily production does not exceed two hundred gauge liters.

(c) "Rectifier" comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, sap, or sirup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits or in any manner refining distilled spirits, and every person who without rectifying, purifying, or refining distilled spirits shall, by mixing such spirits, wine, or other liquor with any materials except water, manufacture any intoxicating
beverage whatever, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(d) "Manufacturer of tobacco" includes every person whose business it is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco and snuff or putting up for consumption scraps, refuse, or stems of tobacco resulting from any process of handling tobacco, or by working or preparing leaf tobacco, tobacco stems, scraps, clippings, or waste by sifting, twisting, screening, or by any other process.

(e) "Manufacturer of cigars" includes those whose business it is to make or manufacture cigars or cigarettes for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from material supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

(f) "Wholesale liquor dealer" comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits (other than denatured alcohol) in larger quantities than two decaliters at any one time, or who sells or offers the same for sale for the purpose of resale irrespective of quantity.

(g) "Retail liquor dealer" includes every person, except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of two decaliters or less at any one time and not for resale.

(h) "Retail vino dealer" includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of two decaliters or less at any one time and not for resale.

(i) "Wholesale dealer in fermented liquors" means anyone who for himself or on commission sells or offers for sale fermented liquors in larger quantities than two decaliters at any one time or who sells or offers for sale such fermented liquors (excluding *tuba*, *basi*, *tapuy*, and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.
(j) "Retail dealer in fermented liquors" includes every person, except retail dealers in tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquors in quantities of two decaliters or less at any one time and not for resale.

(k) "Retail dealer in tuba, basi, or tapuy" includes every person who for himself or on commission sells or offers for sale tuba, basi, or tapuy, or similar domestic fermented liquor, in quantities of less than two decaliters at any one time.

(l) "Tobacco dealer" comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes, or manufactured tobacco.

(m) "Retail leaf tobacco dealer" includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter or producer so far as concerns the sale of leaf tobacco of his own production.

(n) "Peddler" means any person who either for himself or on commission travels from place to place in town or country and sells his goods or offers to sell and deliver the same.

Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity, shall be determined from the definitions of wholesale dealer and retail dealer, as above given, in connection with the particular commodity peddled. A wholesale peddler of manufactured tobacco is one who sells for the purpose of resale.

(o) "Theater" includes every edifice used for the purpose of operatic and dramatic or other representations, plays, or performances, for admission to which entrance money is received.

(p) "Circus" includes every building, tent, or area where feats of horsemanship or acrobatic sports are exhibited, but does not include traveling circuses performing in streets and squares or in buildings not intended for amusement purposes.

(q) "Billiard room" includes every building or place, open to the public, where games of billiards or pool are played, with or without charge.
"Proprietor" of a circus, theater, museum, cinematograph, cockpit, concert hall, or billiard room means the person or persons having a proprietary interest in the conducting thereof.

"Owner of a race track" comprises every person who owns, leases, or controls a track where horses are entered and races are run as a public exhibition, whether or not money is bet on the result of such races.

"Pawnbroker" includes all persons whose business or occupation it is to take or receive by way of pledge or pawn, any goods, wares, or merchandise or any kind of personal property whatever, except agricultural products, as security for the repayment of money loaned thereon.

No bank paying the special tax imposed on banks or their resources shall be required to pay the privilege tax imposed on stockbrokers, real-estate brokers, pawnbrokers, or money lenders.

"Stockbroker" includes all persons whose business it is, for themselves or others, to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities.

"Money lender" includes all persons who make a practice of lending money for themselves or others at interest.

"Real estate broker" includes all persons whose business it is, for themselves or others, to negotiate purchases or sales of lands, buildings, or interest therein, or to negotiate loans secured by lands, buildings, or interest therein, or to rent real estate for others or to collect rents thereon.

"Merchandise broker" includes all persons, other than commission merchants and salaried employees, whose occupation it is to bring about sales of merchandise for other persons, or to bring proposed buyers and sellers together, for a compensation.

[2339-46.]

SECTION 1621. Percentage Tax on Merchandise Brokers. — Merchandise brokers shall pay a percentage tax equivalent to four per centum of the gross compensation received by them in excess of five hundred pesos per
Although every merchandise broker is subject to the fixed privilege tax, payable in advance, above established, yet, if at the end of the quarter it is found that the gross amount of his compensation has reached five hundred pesos or more, he will be allowed a credit equivalent to one quarter's fixed tax on the percentage tax due from him. In any case the amount of his compensation must be reported quarterly within the time established for the other quarterly reports of sales and receipts.

[2541-8.]

SECTION 1622. Increase of Tax on Cockpits. — A municipal council may by ordinance in any year fix the tax for the ensuing calendar year or years on any cockpit in any such municipality at a larger amount than that stated above.

Written notice of such action shall be sent to the Collector of Internal Revenue before the same shall become effective.

[2339-47.]

SECTION 1623. Reduction of Tax on Race Tracks. — The provincial board of any province or the city council of Baguio, for said city, may in any year reduce the per diem tax on race tracks for the ensuing calendar year or years to any amount not less than twenty pesos; but no such reduction shall be made for the city of Manila.

Written notice of such action shall be sent to the Collector of Internal Revenue before the same shall become effective.

[2339-48.]

SECTION 1624. Privilege Secured by Payment of Tax. — A person who has paid the tax as a manufacturer of distilled spirits, manufactured liquors or wines, fermented liquors, cigars, cigarettes, snuff, or other manufactured tobacco may, without further payment of privilege tax, sell his products at wholesale and in the original packages at the place of manufacture, but not otherwise.

A retail liquor dealer may without further payment of privilege tax engage in business as a retail vino dealer; and a retail dealer in fermented liquors may without further payment engage in business as a retail dealer in *tuba*, *basi*, and *tapuy*.

[2339-49.]
SECTION 1625. *Continuation of Business of Deceased Person.* — When any individual paying a business tax dies and the same business is continued by the person or persons interested in his estate no additional payment shall be required for the residue of the term for which the tax was paid.

[2339-50.]

SECTION 1626. *Removal of Business to Other Location.* — Any business for which the privilege tax has been paid may, subject to the regulations of the Bureau, be removed and continued in any other place in the same municipality without the payment of additional tax during the term for which the payment was made.

[2339-51.]

SECTION 1627. *Revocation of Privilege.* — When a person doing business under the provisions of this chapter as a retail liquor dealer, retail vino dealer, dealer in fermented liquors, or as a peddler of tobacco or liquor, is abusing his privilege to the injury of the public morals or peace, or when a place where any such business is established has been or is conducted in a disorderly or unlawful manner, or is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute, the Collector of Internal Revenue may, after due investigation, revoke such privilege by summary order, subject to appeal to the Governor-General, whose action on the appeal shall be final. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege and to prohibit the sale, by the person whose privilege is so revoked, of liquor or tobacco for a term which may be fixed in said order.

[2339-52.]

SECTION 1628. *Amount of Privilege Tax on Occupation.* — Privilege taxes on occupation shall be collected as follows, the amount stated being the sum due for the whole year.

(a) Customs and immigration brokers, eighty pesos.

(b) Lawyers, medical practitioners, land surveyors, architects, public accountants, and civil, electrical, mechanical, or mining engineers, fifty pesos.

(c) Dental surgeons, opticians, photographers, lithographers, engravers, and professional appraisers or connoisseurs of tobacco and other domestic or foreign products, forty pesos.
(d) Procuradores judiciales, agentes de negocios, insurance agents and subagents, and veterinarians, forty pesos.

(e) Pharmacists, farriers, chiropodists, manicurists, tattooers, and masseurs, twenty pesos.

(f) Midwives and cirujanos ministrantes in medicine or dentistry, ten pesos.

"Medical practitioner" includes persons engaged in the practice of medicine in other capacity than that of cirujano ministrante or midwife solely, but excluding physicians or surgeons temporarily called in consultation from another country.

"Agente de negocios" includes all persons who act as the agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

[2339-53; 2541-9.]

SECTION 1629. Exemption of Persons Employed by Government or Engaged in Work of Charity. — No occupation tax shall be imposed upon persons in any branch of the service of the Government of the United States or of the Government of the Philippine Islands whose entire professional services are devoted exclusively to such Governments or are applied under their direction, nor upon persons devoting their entire professional services to any religious, educational or charitable institution, or hospital, sanitarium, or to any similar establishment, not conducted for private gain.

[2339-54.]

SECTION 1630. Privilege Tax on Signs, Signboards, and Billboards. — Upon outdoor signs, signboards, and billboards erected, displayed, or maintained in any place exposed to public view shall be paid, by the person so erecting, displaying, or maintaining the same, a privilege tax, to be computed upon superficial area, as follows:

(a) Upon signs, signboards and spaces regularly used for temporary signs, on premises occupied by buildings used for business purposes, per square meter or fraction thereof, per annum, one peso;

(b) Upon billboards and upon all signs displayed on premises not occupied by buildings used for business purposes, per square meter
or fraction therefore, per annum, two pesos.

Signs and signboards having a total area of less than one square meter shall be taxed as of one meter.

Signs or signboards announcing exclusively the name or style, address, and nature of business of a person shall not be subject to this tax if displayed on the premises in which the business of such person is carried on.

When, at the time the first payment is due, the tax is prepaid in full for the entire quarter next ensuing, the tax collected for the current quarter shall be proportional to the part of the current quarter yet to run.

[2339-100; 2432-18.]

SECTION 1631. Removal of Sign by Government. — Any sign, signboard, or billboard which shall be erected, displayed, or maintained without the privilege tax thereon having been paid as by law required shall be removed by the Government at the owner's expense, without prejudice to the enforcement of other remedies provided for the enforcement of such tax.

[2339-100.]

SECTION 1632. Restrictive Provisions. — No commercial sign, signboard, or billboard shall be erected or displayed on public lands, premises, or buildings. If after due investigation, and having given the owners an opportunity to be heard, the Collector of Internal Revenue 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 Government, and the expenses incident to the removal of the same shall become a lawful charge against any person or property liable for the privilege tax thereon.

When a sign, signboard, or billboard removed as herein contemplated shall be found not to conform with the requirements of the regulations of the Bureau relative to signs, signboards, and billboards, no refund shall be allowed for any portion of the year for which the taxes may have been paid; otherwise, the Collector of Internal Revenue may in his discretion make a refund of so much of the annual tax paid as corresponds to the remaining portion of the year.

An appeal to the Secretary of Finance and Justice may be taken from any order of removal made by the Collector of Internal Revenue in pursuance of this
ARTICLE VI

Specific Taxes

SECTION 1633. Articles Subject to Specific Tax. — Specific internal-revenue taxes apply to things manufactured or produced in the Philippine Islands for domestic sale or consumption and to things imported from the United States or foreign countries, but not to any thing produced or manufactured here which shall be removed for exportation and is actually exported without returning to the Islands, whether so exported in its original state or as an ingredient or part of any manufactured article or product.

In case of importations the internal-revenue tax shall be in addition to the customs duties, if any.

No specific tax shall be collected on any articles sold and delivered directly to the United States Army or Navy for actual use or issue by the Army or Navy, or on any article sold to the Bureau of Coast and Geodetic Survey, purchased with funds furnished by the Government of the United States, and any taxes which have been paid on articles so sold and delivered for such use or issue shall be refunded upon such sale and delivery.

SECTION 1634. Payment of Specific Tax on Domestic Products. — Specific taxes on domestic products shall be paid by the manufacturer, producer, owner, or person having possession of the same; and except as otherwise especially allowed such taxes shall be paid immediately before removal from the place of production.

SECTION 1635. Payment of Specific Tax on Imported Articles. — Internal-revenue taxes on imported articles shall be paid by the owner or importer to the customs officers, conformably with regulations of the Bureau of Internal Revenue and before the release of such articles from the customhouse.

SECTION 1636. Specific Tax on Distilled Spirits. — Upon distilled spirits
there shall be collected, except as hereinafter provided, specific taxes as follows:

(a) If produced from sap of the nipa, coconut, or buri palm, or from the juice, sirup, or sugar of the cane, per proof liter, twenty-five centavos.

(b) If produced from any other material per proof liter, seventy centavos.

This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits.

"Distilled spirits" as here used, includes all substances known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, which are commonly produced by the fermentation and subsequent distillation of grain, starch, molasses, or sugar, or of some sirup or sap, including all dilutions or mixtures; and the tax shall attach to this substance as soon as it is in existence as such whether it be subsequently separated as pure or impure spirits or be immediately or at any subsequent time transferred into any other substances either in process of original production or by any subsequent process.

"Proof spirits" is liquor containing one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandthths at fifteen degrees centigrade. A proof liter means a liter of proof spirits.

[2339-58.]

SECTION 1637. Mode of Computing Contents of Cask or Package. — Every fractional part of a proof liter equal to or greater than a half-liter in a cask or package containing more than one liter shall be taxed as a liter, and any smaller fractional part shall be exempt; but any package of spirits the total contents of which are less than a proof liter shall be taxed as one liter.

[2339-59.]

SECTION 1638. Tax on Preparations Containing Distilled Spirits as Chief Ingredient. — Medicinal and toilet preparations, flavoring extracts, and all other preparations, of which, excluding the water, distilled spirits form the chief ingredient, shall be subject to the same tax as such chief ingredient.

Upon permit from the Collector of Internal Revenue and subject to the regulations of the Bureau, manufacturers of cigars may withdraw from bond free of tax imported wine in specified quantities and grades for use in the treatment of tobacco leaf to be used in the manufacture of cigars; but such wine must first be suitably denatured.
SECTION 1639. Exemption in Favor of Domestic Denatured Alcohol. — Domestic alcohol of not less than one hundred and eighty degrees proof (ninety per centum absolute alcohol) may, when denatured, be withdrawn from a registered distillery or bonded warehouse without the payment of the specific tax prescribed in section one thousand six hundred and thirty-six hereof, for the purpose of being used for fuel, light, or power, or for use generally in the arts and industries.

SECTION 1640. Removal of Spirits for Rectification. — Spirits requiring rectification may be removed from the place of their manufacture to some other establishment for the purpose of rectification without the prepayment of the specific tax, provided the distiller removing such spirits and the rectifier receiving them shall file with the Collector of Internal Revenue their joint bond conditioned for the future payment by the rectifier of the specific tax that may be due on any finished product.

SECTION 1641. Specific Tax on Wines. — On wines and imitation wines there shall be collected, per liter of volume capacity regardless of proof, the following taxes:

(a) Sparkling wines, one peso.
(b) Still wines containing fourteen per centum of alcohol or less, eight centavos.
(c) Still wines containing more than fourteen per centum of alcohol, fifteen centavos.

Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits.

SECTION 1642. Specific Tax on Fermented Liquors. — On beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy, and similar domestic fermented liquors) there shall be collected, on each liter of volume capacity, four centavos.
SECTION 1643. Removal of Fermented Liquors to Bonded Warehouse. — Any brewer may remove or transport or cause to be removed or transported from his brewery or other place of manufacture to a bonded warehouse, used by him exclusively for the storage or sale in bulk of fermented liquor of his own manufacture, any quantities of such fermented liquors not less than one thousand liters at one removal, without paying the tax thereon at the time of removal from the place of manufacture, under a permit which shall be granted by the Collector of Internal Revenue; and thereafter the manufacturer of such fermented liquor shall pay the tax in the same manner and under the same penalty and liability as when paid at the brewery. Such permits shall be affixed to every package so removed, and shall be canceled or destroyed in such manner as the Collector of Internal Revenue may prescribe.

[2339-65.]

SECTION 1644. Removal of Damaged Liquors Free of Tax. — When any fermented liquor has become sour or otherwise damaged so as to be unfit for use as such, brewers may sell and, after securing a special permit from the Collector of Internal Revenue and under the regulations of the Bureau, remove the same without the payment of the tax thereon to any place where such liquor is to be used for manufacturing purposes, in casks or other packages, unlike those ordinarily used for fermented liquors, containing each not less than one hundred and seventy-five liters and having a note of their contents marked thereon.

[2339-66.]

SECTION 1645. Specific Tax on Products of Tobacco. — On manufactured products of tobacco, except cigars, cigarettes, and tobacco specially prepared for chewing so as to be unsuitable for consumption in any other manner, but including all other tobacco twisted by hand or reduced into a condition to be consumed in any manner other than by the ordinary mode of drying and curing; and on all tobacco prepared or partially prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened; and on all fine-cut shorts and refuse, scraps, clippings, cuttings, and sweepings of tobacco, there shall be collected, on each kilogram, forty-eight centavos.

On tobacco specially prepared for chewing so as to be unsuitable for use in any other manner, on each kilogram, forty-eight centavos.

[2339-67.]

SECTION 1646. Exemption of Products Intended for Industrial Use. —
Products of tobacco entirely unfit for chewing or smoking may be removed free of tax for agricultural or industrial use, under such conditions as may be prescribed in the regulations of the Bureau; and fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse, scraps, cuttings, clippings, and sweepings of tobacco may be likewise sold in bulk as raw material by one manufacturer directly to another, without the payment of the tax.

[2339-68.]

SECTION 1647. **Specific Tax on Cigars and Cigarettes.** — On cigars and cigarettes (except handmade cigars and cigarettes prepared by the consumer for his own consumption and so used) there shall be collected the following taxes:

(a) Cigars:

1. When the manufacturer's usual wholesale value, less the amount of the tax, is twenty pesos per thousand, or less, on each thousand, two pesos.

2. When the manufacturer's usual wholesale value, less the amount of the tax, is more than twenty pesos but not more than fifty pesos per thousand, on each thousand, four pesos.

3. When the manufacturer's usual wholesale value, less the amount of the tax, exceeds fifty pesos per thousand, on each thousand, six pesos.

(b) Cigarettes:

1. Weighing not more than two kilograms per thousand, on each thousand, one peso.

2. Weighing more than two kilograms per thousand, on each thousand, two pesos.

[2339-69; 2541-15.]

SECTION 1648. **Specific Tax on Matches.** — On matches there shall be collected:

(a) On each gross of boxes containing not more than one hundred and twenty sticks to the box, forty centavos.

(b) On each gross of boxes containing over one hundred and twenty
sticks to the box, a proportionate additional tax.

[2339-76.]

SECTION 1649. Tax on Skimmed Milk. — Upon all condensed skimmed milk and upon all skimmed milk, in whatever form, from which the cream has been removed entirely or in part, sold in the Philippine Islands, there shall be collected, for each kilogram of the gross weight of said milk and containers, twenty centavos.

[2339-72.]

SECTION 1650. Specific Tax on Manufactured Oils. — On refined and manufactured mineral oils there shall be collected the following taxes:

(1) Naphtha, gasoline, and all other lighter products of distillation, per liter of volume capacity, three centavos;

(2) Kerosene or petroleum, per liter of volume capacity, one and one-half centavos;

(3) Lubricating oils, per liter of volume capacity, three centavos.

[2541-16.]

SECTION 1651. Tax on Coal. — On all coal and coke there shall be collected, per metric ton, fifty centavos.

[2541-17; 2622-2.]

SECTION 1652. Tax on Cinematographic Films. — There shall be collected, once only, upon each cinematographic film imported or manufactured in the Philippine Islands a tax of three centavos per linear meter.

[2541-17; 2622-2.]

SECTION 1653. Tax on Playing Cards. — (1) On each pack of cards containing not more than fifty-eight cards, there shall be collected a tax of twenty centavos. (2) On each pack containing more than fifty-eight cards, there shall be collected the tax established in the last preceding paragraph and a proportionate additional tax on the number in excess of fifty-eight.

[2541-17; 2622-2.]

ARTICLE VII
SECTION 1654. Tax on Capital, Deposits, and Circulation of Banks. — Subject to the exemptions herein made there shall be collected from banks the following taxes on capital, deposits, and circulation:

(a) Upon the capital employed by the bank, for each month, one twenty-fourth of one per centum.

(b) Upon the average amount of deposits of money, subject to payment by check or draft, or represented by certificates of deposit, or otherwise, whether payable on demand or at some future day, for each month, one-eighteenth of one per centum.

(c) Upon the average amount of circulation issued by the bank, including as circulation all notes and other obligations calculated or intended to circulate or be used as money, but not including such as may be retained in the vault of the bank or redeemed and on deposit for said bank, for each month, one-twelfth of one per centum.

(d) Upon the average amount of such circulation issued as above, being beyond the amount of the paid-in capital of the bank, for each month, and as an additional tax, one per centum.

"Bank" as herein used, includes every incorporated or other bank, and every person, association, or company having a place of business where credits are opened by the deposit or collection of money or currency subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale.

"Capital employed" does not include money borrowed or received from time to time in the usual course of business from any person not a partner of or interested in such bank; and no tax shall be imposed on the capital employed by any person whose sole business is lending money on real-estate security.

[2339-73.]

SECTION 1655. Time for Payment of Tax — Increase of Tax in Case of Delinquency. — These taxes shall be due at intervals of six months, namely, on the first of January, and July for the respective preceding half-year periods; and if any such tax remains unpaid for four months thereafter, the amount of the tax shall be
increased by twenty-five per centum, the increment to be a part of the tax.

[2339-74.]

SECTION 1656. Banker's Semiannual Report of Business Done. — A report of the monthly amount of capital, deposits, and circulation shall be rendered on or before the first of May and first of November of each year by each bank subject to the tax above prescribed, with a declaration annexed thereto under oath of the president, cashier, manager, or proprietor to the effect that such report contains a true, faithful, and correct statement of the amounts subject to tax as aforesaid for the period therein covered.

[2339-75.]

SECTION 1657. Computing Resources of Bank Incorporated Abroad. — The amount of capital used by a bank within the Philippine Islands, when such bank is a branch of a bank incorporated under laws of the United States or a foreign country, shall, for the purposes of assessment hereunder, be determined in the following manner: The total amount of the capital of the bank shall be ascertained, and, likewise, the total amount of the net earnings of the bank accruing during the preceding six months, and also the total amount of the net earnings accruing from the bank's business conducted in the Philippine Islands; and such a proportion of the total capital of the bank shall be deemed to have been employed in the Philippine Islands as the net earnings in the Philippine Islands bear to the total net earnings of the bank.

[2339-76.]

SECTION 1658. Exemption of Savings Institutions. — The deposits in associations or companies known as provident institutions, savings banks, savings funds, or savings institutions, having no capital stock and which do no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits and without profit or compensation to the association or company, shall be exempt from this tax on so much of their deposits as such institutions have invested in securities satisfactory to the Insular Treasurer and on all deposits, not exceeding four thousand pesos, made in the name of any one person.

[2339-77.]

SECTION 1659. Exemption in Case of Reduced Circulation. — When the outstanding circulation of any bank is reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, such circulation shall be free from taxation; and when any bank which has
ceased to issue notes for circulation deposits with the Insular Treasurer, in lawful money, the amount of its outstanding circulation to be redeemed at par, under such regulations as the Insular Treasurer may prescribe, it shall be exempt from any tax upon said circulation.

[2339-78.]

SECTION 1660.  Tax on Insurance Premiums. — There shall be collected from every person, company, or corporation (except purely cooperative companies or associations) doing insurance business of any sort in the Philippine Islands a tax of one per centum of the total premiums collected during each calendar year, whether paid in money, notes, credits, or any substitute for money, but premiums refunded within six months after payment on account of rejection of risk or returned for other reason to persons insured shall not be included in the taxable receipts; nor shall any tax be paid upon reinsurance by a company that has already paid the tax.

"Cooperative companies or associations" are such as are conducted by the members thereof with money collected from among themselves and solely for their own protection and not for profit.

[2339-79.]

SECTION 1661.  Time for Payment of Tax — Increase of Tax in Case of Delinquency. — The tax on insurance companies shall be due on the first of July in each year for the preceding calendar year, and if the same remains unpaid for fifteen days thereafter the amount of the tax shall be increased by twenty-five per centum, the increment to be a part of the tax.

[2339-80.]

SECTION 1662.  Yearly Report from Insurance Company. — Every company liable to the payment of the aforesaid tax shall, on or before the first day of April in each year, render a statement in writing, in such form as the Collector of Internal Revenue shall prescribe, containing an account of the conditions of its business during the calendar year last preceding, the entire amount of all premiums and other considerations received during such year, and such additional information as the Collector may require.

[2339-81.]

SECTION 1663.  Tax on Corporate Franchises. — There shall be collected in respect to all existing and future franchises, upon the gross earnings or receipts from the business "covered by the law granting the franchise, such taxes,
charges, and percentages as are specified in the special charters of the corporations upon whom such franchises are conferred, and for the purpose of facilitating the assessment of this tax reports shall be made by the respective holders of the franchises in such form and at such times as shall be required by the regulations of the Bureau of Internal Revenue.

[2339-82.]

ARTICLE VIII

Charges for Forest Products

SECTION 1664. Measuring of Forest Products and Collection of Charges Thereon. — The duties incident to the measuring of forest products and the collection of the charges thereon shall be discharged by the Bureau of Internal Revenue, under the regulations of said Bureau.

Employees of the Bureau of Forestry may be deputized by the Collector of Internal Revenue for the performance of duties incident to the measuring and invoicing of forest products when the Director of Forestry deems such course advisable for the protection of the forest revenues and is willing to supply the services of such employees at the expense of the Bureau of Forestry.

[2339-84.]

SECTION 1665. Mode of Measuring Timber. — Except as hereinbelow provided, all timber shall be measured and manifested in the round or squared, before being sawn or manufactured. The volume of all round timber shall be ascertained by multiplying the area of the small end by the length of the log, the diameter of the log to be measured exclusive of the bark; but if the end of a log is irregular, the average diameter shall be used, and in order to ascertain the volume of a log more than eight meters long, the diameter of the middle of said log, or the average of the diameters at both ends thereof shall be used as basis. If a log in the round, cut under license, is measured and manifested by forest officers, the Director of Forestry shall make due allowance for rot, cavities, or other natural defects; but from any decision of the Director of Forestry in this respect, an appeal shall lie to the Secretary of the Interior, whose decision shall be final. The manifests of timber cut by licensees operating sawmills in or near the forest shall be attested by forest officers whenever practicable.

Licenses with sawmills may measure their timber or cause or allow the same to be measured after it is sawn, provided they pay for each thousand board feet of lumber of the first and second groups a sum of not less than ten pesos, and
of the other groups of not less than five pesos, as forestry charges, in the discretion of the Director of Forestry and after agreement with the same, with the approval of the Secretary of the Interior. These agreements shall be for one year, but shall be subject to renewal.

The volume of squared timber shall be ascertained by multiplying the average of the cross section measured by the length, to which twenty-five per centum shall be added for loss in squaring. The privilege of manifesting timber after squaring shall, however, be granted only to licensees who have squared their logs in the forest with the tax and intend to take it to the market in this form.

If sawn or otherwise manufactured timber is found which has not been manifested in accordance with the provisions hereof, the corresponding forest charges will be assessed on twice the volume of the actual contents of such sawn or manufactured timber.

[2339-85; 2451-1.]

SECTION 1666. Charges for Timber Cut in Public Forests. — Except as otherwise specially provided, the following charges shall be made for each cubic meter of timber cut in any public forest or forest reserve in the Philippine Islands whether removed therefrom or not:

(a) On timber in the first group not including ebony and camagon stripped of sapwood, two pesos and fifty centavos.

(b) On ebony stripped of sapwood, six pesos.

(c) On camagon stripped of sapwood, four pesos and fifty centavos.

(d) On timber in the second group, one peso and fifty centavos.

(e) On timber in the third group, not including firewood, one peso.

(f) On timber in the fourth group, not including firewood, fifty centavos.

[2339-86.]

SECTION 1667. Charges for Firewood Cut in Public Forests. — For firewood cut in public forests and forest reserves the following charges shall be made.

For bacauan and tangal, per cubic meter, twenty centavos.

For other woods, per cubic meter, ten centavos.
Only third or fourth group wood can be taken for firewood, and to come under this head the pieces must not be more than one and one-half meters in length nor more than fifteen centimeters in diameter.

[2339-87.]

SECTION 1668. Charges Collectible for Wood Cut from Unregistered Private Lands. — The charges above prescribed shall be collected for all wood cut upon any land the title to which is not registered with the Director of Forestry as required by the Forest Law; and in the absence of such registration wood cut and removed from alleged private lands shall be considered as cut and removed under license from public forests or forest reserves, and shall be subject to the law and regulations in such case applicable.

[2339-88.]

SECTION 1669. Surcharge for Illegal Cutting and Removal of Forest Products or for Delinquency. — Where forest products are unlawfully cut or gathered in any public forest without license or, if under license, in violation of the terms thereof, the charges for such products shall be doubled. If any such products be removed without invoice, or upon removal be discharged without permit from boat, car, cart, or other means of transportation, the charges shall be increased by fifty per centum; and if, in any case, the proper charges upon forest products be not paid within thirty days after the same shall be due and payable, such charges shall be increased by fifty per centum.

[2339-89.]

SECTION 1670. Charge for Timber Cut for Use on Raining Claim. — When a license is granted by the Bureau of Forestry allowing a miner or mining company to cut timber for the development of a mining claim on land other than such as is covered by his claim the charges for timber so cut shall be one-half the prices hereinabove fixed.

[2339-90.]

SECTION 1671. Charges for Gums, Resins, and other Forest Products. — On gums, resins, rattan, and other products of the forest gathered or removed from any public forest or forest reserve, and not hereinabove provided for, there shall be paid on the market value thereof, determined in the manner indicated below, a charge of ten per centum.

The market value of the various forest products for which charges may thus
be made shall be determined from time to time by a joint assessment of the Collector of Internal Revenue and Director of Forestry, the same to be published for the information of the public in the Official Gazette. Where the value of any forest product included in this section is not determined and published in the manner specified, such product may be taken free of charge.

[2339-91.]

SECTION 1672. Charges for Stone and Earth Taken from Forests. — For stone or earth taken from the public forests and forest reserves such charges shall be made as may be fixed in particular cases by the Director of Forestry, with the approval of the Secretary of the Interior.

[2339-92.]

SECTION 1673. No Charge for Products Lawfully Removed Under Gratuitous License. — No charge shall be made on forest products removed in conformity with the terms of a gratuitous license of the Bureau of Forestry and in compliance with the law and the regulations of such Bureau.

[2339-93.]

SECTION 1674. Gratuitous Licensees Subject to Regulations of Bureau of Internal Revenue. — Gratuitous licensees to cut first-group timber under license from the Bureau of Forestry must comply with the regulations of the Bureau of Internal Revenue in regard to the removal of such timber and shall submit on the proper forms full invoices showing the amount cut by them.

[2339-94.]

SECTION 1675. Time for Payment of Forest Charges. — Except as hereinbelow provided, the charges for forest products shall be payable at the time of the removal of the same from the forest.

With the approval of the Collector of Internal Revenue, lumber may be removed from a sawmill situated on a licensed cutting area upon the giving of a bond conditioned for the monthly payment of the charges due upon the output of such mill. He may also authorize the shipment of forest products under auxiliary invoices without the prepayment of charges, when the same are shipped by sea in steam or sailing vessels and the proper charges are secured by proper bonds.

[2339-95.]

ARTICLE IX
SECTION 1676. Sealing and Licensing of Weights and Measures. — The duties incident to the official inspection of weights and measures, and the sealing and licensing of the same for use, shall be performed under the supervision of the Bureau of Internal Revenue.

[2339-125.]

SECTION 1677. Fees for Sealing Linear Metric Measures. — Fees for sealing linear measures of the metric system shall be as follows:

(a) Measures not over one and one-half meters, ten centavos.

(b) Measures over one and one-half meters, twenty centavos.

[2339-96.]

SECTION 1678. Fees for Sealing English Linear Measures. — Fees for sealing linear measures of the English system, allowable only when such measures are to be used in measuring manufactured lumber, shall be as follows:

(a) Measures not over one yard, ten centavos.

(b) Measures over one yard, twenty centavos.

[2339-97.]

SECTION 1679. Fees for Sealing Metric Measures of Capacity. — Fees for sealing metric measures of capacity shall be as follows:

(a) For a measure not over ten liters, twenty centavos.

(b) For a measure over ten liters, thirty centavos.

[2339-98.]

SECTION 1680. Fees for Sealing Metric Instruments of Weight. — Fees for sealing instruments for determining weight graduated solely in the metric system shall be as follows:

(a) Those having a capacity of over three thousand kilograms, three pesos.

(b) Those having a capacity of not over three thousand but over three
hundred kilograms, one peso and twenty centavos.

(c) Those having a capacity of not over three hundred but more than thirty kilograms, sixty centavos.

(d) Those with a capacity not greater than thirty kilograms, thirty centavos.

For an apothecary balance or other balance of precision the charge shall be doubled.

With each scale or balance a complete set of weights for use therewith shall be sealed free of charge. For each extra weight the charge shall be five centavos.

[2339-99.]

SECTION 1681. Form and Duration of License for Use of Weights and Measures. — The receipt for the fee charged for the sealing of weights and measures shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage occurs in that period which renders the weight or measure inaccurate. Such receipt shall be preserved by the owner and shall be exhibited on demand of any internal-revenue officer.

[2339-133.]

SECTION 1682. Secondary Standards Preserved by Provincial Treasurers — Testing of Same. — For use in the testing of weights and measures in the provinces, provincial treasurers shall keep full sets of secondary standards in the provincial buildings. The Collector of Internal Revenue shall be responsible for the inspection and proper testing of all provincial and municipal standards of weight and measure.

[2339-127.]

SECTION 1683. Comparison of Secondary and Fundamental Standards. — The comparison of the secondary and fundamental standards shall be made in the Bureau of Science at the instance of the Collector of Internal Revenue. When found to be sufficiently accurate the secondary standard shall be distinguished by a label, tag, or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standard. If the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed in the Bureau of Science.
SECTION 1684. Inspectors of Weights and Measures. — Internal-revenue agents shall inspect and test balances or scales, weights and measures, and report upon the condition thereof in the territory assigned to them. It shall be their duty to collect evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any officer engaged in sealing weights and measures. Evidence so collected by them shall be presented forthwith to the Collector of Internal Revenue and also to the proper prosecuting officer.

SECTION 1685. Sealers of Weights and Measures. — The sealing and licensing of weights and measures shall be the duty of the provincial treasurers and their deputies, and for the purposes of this law such officers shall be termed sealers of weights and measures.

SECTION 1686. Destruction of Defective Instrument of Weight or Measure. — Any defective instrument of weight or measure may be destroyed by any inspector or sealer of weights and measures if its defect is such that it cannot readily and securely be repaired.

SECTION 1687. Testing of Instruments Used in Government Work. — All measures and instruments for determining weight used in the Government work or maintained for public use by any province or municipality shall be tested and sealed free of charge.

SECTION 1688. Dealer's Permit to Keep Unsealed Weights and Measures. — Upon obtaining written permission from the Collector of Internal Revenue any dealer may keep instruments of weight and measure in stock for sale without sealing, until sold or used.

ARTICLE X

Ad Valorem Tax on Output of Mines
SECTION 1689.  *Rate and Basis of Tax on Mines.* — There shall be levied and collected on the gross output of each mine an *ad valorem* tax equal to one and one-half per centum of the actual market value of such output.

[2541-18.]

SECTION 1690.  *Time and Manner of Collection.* — The *ad valorem* taxes on the value of the output of mines shall be assessed and paid before the removal of any such output from the locality where it is mined. But the output of mines may be removed from such locality, without the payment of such tax, if the owner or concessionaire of the mine shall first file a bond, with the Bureau of Internal Revenue in the form and amount and with such sureties as the Collector of Internal Revenue may require, conditioned upon the future payment of said tax at such time and place as the Collector may direct. For the purpose of establishing a uniform basis for the assessment of this tax the Collector of Internal Revenue shall, from time to time, make an assessment of the actual market value of the various products of the mines in the Philippine Islands subject to the tax herein imposed.

[2541-18.]

**ARTICLE XI**

*Administrative Provisions Relative to Persons and Establishments Subject to Privilege Taxes*

SECTION 1691.  *Registration of Name or Style with Provincial Treasurer.* — Every person engaged in any business or occupation on which a privilege tax is imposed by law shall register with the provincial treasurer his name or style, place of residence, business or occupation, and the place where such business or occupation is carried on. In case of a firm the names and residences of the various persons constituting the same shall also be registered.

[2339-101.]

SECTION 1692.  *Sign to be Exhibited by Distiller or Rectifier.* — Every person engaged in distilling or rectifying spirits, and every wholesale liquor dealer, shall keep conspicuously on the outside of his place of business a sign exhibiting, in letters not less than six centimeters high, his name or firm style, with the words "Registered distiller," "Rectifier of spirits," or "Wholesale liquor dealer," as the case may be, and his assessment number.

[2339-102.]
SECTION 1693. Sign to be Exhibited by Manufacturer of Products of Tobacco. — Every manufacturer of cigars, cigarettes, or tobacco, and every wholesale dealer in leaf tobacco or manufactured products of tobacco shall place and keep on the outside of the building wherein his business is carried on, so that it can be distinctly seen, a sign stating his full name and business in letters not less than six centimeters high, and also giving his assessment number in figures.

[2339-103.]

SECTION 1694. Exhibition of Certificate of Payment at Place of Business. — The certificate or receipt showing payment of tax issued to a person engaged in a business or occupation subject to a privilege tax shall be kept conspicuously exhibited in plain view in or at the place where the business is conducted or occupation plied; and in case of a peddler or other person not having a fixed place of business shall be kept in the possession of the holder thereof, subject to production upon the demand of any internal-revenue officer.

[2339-104.]

ARTICLE XII

Administrative Provisions Regulating Business of Persons Dealing in Articles Subject to Specific Tax

SECTION 1695. Extent of Supervision Over Establishments Producing Taxable Output. — The Bureau of Internal Revenue has authority to supervise establishments where articles subject to a specific tax are made and to prescribe regulations as to the mode in which the processes of production shall be conducted in so far as may be necessary to secure a sanitary output and to safeguard the revenue.

[2339-105.]

SECTION 1696. Records to be Kept by Manufacturers — Assessments Based Thereon. — The Collector of Internal Revenue is authorized to prescribe, by regulation, the records which shall be kept by manufacturers of articles subject to specific tax, and such records, whether of raw materials received into the factory or of articles produced therein shall be deemed public and official documents for all purposes.

The records of raw materials kept by such manufacturers may be used as a species of evidence by which to determine the amount of specific taxes due from them and whenever the amount of raw materials received into any factory exceeds
the amount of manufactured or partially manufactured products on hand and lawfully removed from the factory, plus waste removed or destroyed, and a reasonable allowance for unavoidable loss in manufacture, the Collector of Internal Revenue may assess and collect the tax due on the products which should have been produced from the excess.

[2339-106.]

SECTION 1697. Premises Subject to Approval by Collector. — No person shall engage in business as a manufacturer of articles subject to a specific tax unless the premises upon which the business is to be conducted shall have been approved by the Collector of Internal Revenue.

[2339-107.]

SECTION 1698. Labels and Form of Packages Prescribed by Collector. — All articles of domestic manufacture subject to a specific tax and all leaf tobacco shall be put up and prepared by the manufacturer or producer, when removed for sale or consumption, in such packages only and bearing such marks or brands as shall be prescribed in the Bureau regulations; and goods of similar character imported into the Islands shall likewise be packed and marked in such manner as may be required.

[2339-108.]

SECTION 1699. Removal of Articles After Payment of Tax. — When the tax has been paid on articles or products subject to a specific tax the same shall not thereafter be stored or permitted to remain in the distillery, distillery warehouse, bonded warehouse, or other factory or place where produced.

[2339-109.]

SECTION 1700. Storage of Goods in Internal-Revenue Bonded Warehouse. — An internal-revenue bonded warehouse may be maintained in the city of Manila for the storing of imported or manufactured goods which are subject to a specific tax. The taxes on such goods shall be payable only upon removal from such warehouse, and a reasonable charge shall be made for their storage therein. The Collector of Internal Revenue may, in his discretion, exact a bond to secure the payment of the tax on any goods so stored.

[1189-28 (e).]

SECTION 1701. Proof of Exportation — Exporter's Bond. — Exporters of goods that would be subject to a specific tax if sold or removed for consumption in
the Philippine Islands shall submit proof of exportation satisfactory to the Collector of Internal Revenue, and when the same is deemed necessary, shall be required to give a bond prior to the removal of the goods for shipment, conditioned for the exportation of the same in good faith.

[2339-110.]

SECTION 1702. Manufacturers' and Importers' Bonds. — Manufacturers and importers of articles subject to a specific tax shall give bond in an amount equal, as nearly as can be estimated, to twenty per centum of the taxes payable by them during an average year. Such bond shall be conditioned for the faithful compliance, during the time such business is followed, with the law and regulations relating to such business and for the payment of all taxes lawfully accruing in respect to the goods manufactured or imported, as well as for the satisfaction of all fines and penalties imposed by the Internal Revenue Law. No such bond shall be required in an amount exceeding twenty-five thousand pesos nor be received in a sum less than two hundred pesos.

[2339-111.]

SECTION 1703. Records to be Kept by Wholesale Dealers. — Wholesale dealers shall keep records of their purchases and sales or deliveries of articles subject to a specific tax, in such form as shall be prescribed in the Bureau regulations. These records and the entire stock of goods subject to tax shall be open at all times to the inspection of internal-revenue officers.

[2339-112.]

SECTION 1704. Records to be Kept by Dealers in Leaf Tobacco. — Dealers in leaf tobacco shall keep records of the product sold or delivered by them to other persons in such manner as may be prescribed in the regulations of the Bureau of Internal Revenue, such records to be at all times open to the inspection of internal-revenue officers.

[2339-113.]

SECTION 1705. Preservation of Invoices and Stamps. — All dealers whosoever shall preserve all official invoices received by them from manufacturers, together with the fractional parts of stamps affixed thereto and upon demand shall deliver or transmit the same to any internal-revenue officer.

[2339-114.]

SECTION 1706. Information to be Given by Manufacturers of Distilling
Apparatus. — Manufacturers of stills, boilers, or other vessels to be used for distilling shall, before any such apparatus or utensil is removed from the place of manufacture, give written information to the Collector of Internal Revenue as to the nature and capacity of the same, the time when it is to be removed, and the place for which it is destined, as well as the name of the person by whom it is to be used; and such still, boiler, or vessel shall not be set up without a permit in writing from the Collector of Internal Revenue.

[2339-115.]

SECTION 1707. Establishment of Distillery Warehouses. — Every distiller, when so required by the Collector of Internal Revenue, shall provide at his own expense a warehouse, to be situated on and to constitute a part of his distillery premises and to be used only for the storage of distilled spirits of his own manufacture until the tax thereon shall have been paid; but no dwelling house shall be used for such purpose. Such warehouse, when approved by the Collector of Internal Revenue, is hereby declared to be a bonded warehouse, to be known as a distillery warehouse.

[2339-116.]

SECTION 1708. Custody of Distillery Warehouse. — Every distillery warehouse shall be in the joint custody of the storekeeper, if one is assigned thereto, and of the proprietor thereof. It shall be kept securely locked, and shall at no time be unlocked or opened or remain unlocked or open unless in the presence of such storekeeper or other person who may be designated to act for him as provided by law.

[2339-117.]

SECTION 1709. Limitation on Quantity of Spirits Removed from Warehouse. — No distilled spirits shall be removed from any distillery, distillery warehouse, or bonded warehouse in quantities of less than fifteen gauge liters at any one time, except bottled goods, which may be removed by the case of not less than twelve bottles.

[2339-118.]

SECTION 1710. Requirements Incident to Process of Denaturing Alcohol. — Where alcohol is withdrawn for denaturing for use in the arts and industries, the process of denaturing shall be effected either on the distillery premises or in a bonded warehouse designated by the Collector of Internal Revenue for denaturing purposes only. To such warehouses alcohol may be transferred under bond and
under conditions prescribed in the Bureau regulations.

[2339-119.]

SECTION 1711. *Recovery of Alcohol for Use in Arts and Industries.* — Manufacturers employing processes in which denatured alcohol used in arts and industries is expressed or evaporated from the articles manufactured may, under regulations to be prescribed by the Bureau, be permitted to recover the alcohol so used and restore it again to a condition suitable solely for use in manufacturing processes.

[2339-120.]

SECTION 1712. *Supervision Over Rectification and Compounding of Liquors.* — Persons engaged in the rectification or compounding of liquors shall, as to the mode of conducting their business and supervision over the same, be subject to all the requirements of law applicable to distilleries, but if they make use of spirits upon which the specific tax has been paid no further tax shall be collected on any liquors produced exclusively therefrom.

[2339-121.]

SECTION 1713. *Authority of Officer in Searching for Taxable Articles.* — Any officer or agent of internal revenue may in the discharge of his official duties enter any house, building, or place where articles subject to an internal-revenue tax are produced or kept, or are believed by him upon reasonable grounds to be produced or kept, so far as may be necessary to examine or discover the same.

[2339-122.]

SECTION 1714. *Detention of Package Containing Taxable Articles.* — Any revenue officer may detain any package containing or supposed to contain articles subject to a specific tax when he has good reason to believe that the lawful tax has not been paid or that the package has been or is being removed in violation of law, and every such package shall be held by such officer in a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture; but such summary detention shall not continue in any case longer than seven days without process of law or intervention of the officer to whom such detention is to be reported.

[2339-123.]

SECTION 1715. *Inscription to be Placed on Skimmed Milk.* — All condensed skimmed milk and all milk, in whatever form, from which the fatty part
has been removed totally or in part, sold or put on sale in the Philippine Islands, shall be clearly and legibly marked on its immediate containers, and in all the languages in which such containers are marked, with the words "this milk is not suitable for nourishment for infants less than one year of age," or with other equivalent words.

[2339-124.]

ARTICLE XIII

Administrative Provisions Relative to Prohibited Drugs

SECTION 1716. Words and Phrases Defined. — "Prohibited drug," as herein used, includes opium, cocaine, alpha, and beta eucaine, their derivatives, and all preparations made from them.

"Opium" embraces every kind, class, and character of opium, whether crude, prepared, ash, or refuse, and all narcotic preparations thereof or therefrom, and all morphine or alkaloids of opium and all preparations in which opium, morphine, or any alkaloid of opium enters as an ingredient, together with all opium leaves and wrappings of opium leaves, whether such leaves or wrappings are prepared for use or not.

[2339-135.]

SECTION 1717. Lawful Possession and Uses of Prohibited Drugs Specified. — Prohibited drugs may be lawfully kept, used, administered, and dealt in under the following conditions and by the following persons only:

(a) Duly licensed and practicing physicians, dentists, and veterinarians may, in the proper course of their professional practice only, prescribe and administer, or cause to be administered, prohibited drugs as medicine or anaesthetic and may receive and keep the same in their possession for such use.

(b) Government Bureaus or officers of the Government duly designated in writing for such purpose by the Governor-General may receive, keep, use, and dispose of such drugs in accordance with law, and the same may be lawfully sold, transferred, or delivered to them.

(c) Pharmacists and second-class pharmacists may receive, keep, and dispense prohibited drugs upon the prescription of a duly licensed and practicing physician, dentist, or veterinarian, and upon permit from the Collector of Internal Revenue may transfer and deliver the
same to other pharmacists and second-class pharmacists or to any person or institution lawfully authorized to receive the same.

[2339-136.]

SECTION 1718.  
Importation of Opium — Storage of Same. — Opium shall be imported only by the Philippine Government through the Bureau of Internal Revenue; and all imported opium, after the payment of duties, taxes, and charges, shall be delivered by the customs authorities to the Collector of Internal Revenue for storage in a place to be approved by him. Except in case of fire or similar necessity, opium so stored shall be removed only for delivery to a person authorized to receive the same, and before removal from storage the drug shall be marked or labeled in such manner as may be prescribed in the regulations of the Bureau.

A reasonable charge may be made for such storage, to be paid before the opium is removed.

[2339-137.]

SECTION 1719.  
Record to be Kept by Pharmacists-Inspection of Same. — Physicians, dentists, veterinarians, pharmacists, and second-class pharmacists shall keep true and correct records of all prohibited drugs received and dispensed or transferred by them, in such form and manner as may be prescribed in the regulations of the Bureau of Internal Revenue.

Such record and the stock of prohibited drugs on hand shall be subject to inspection at all times by the duly authorized officers and agents of the Bureau of Internal Revenue.

[2339-138.]

ARTICLE XIV

Remedies in General

SECTION 1720.  
Injunction Not Available to Restrain Collection of Tax. — No court shall have authority to grant an injunction to restrain the collection of any internal-revenue tax.

[2339-139.]

SECTION 1721.  
Recovery of Tax Paid Under Protest. — When the validity of any tax is questioned, or its amount disputed, or other question raised as to liability therefor, the person against whom or against whose property the same is
sought to be enforced shall pay the tax under instant protest, or upon protest within ten days, and shall thereupon request the decision of the Collector of Internal Revenue. If the decision of the Collector of Internal Revenue is adverse, or if no decision is made by him within six months from the date when his decision was requested, the taxpayer may proceed, at any time within two years after the payment of the tax, to bring an action against the Collector of Internal Revenue for the recovery of the sum alleged to have been illegally collected, the process to be served upon him, upon the provincial treasurer, or upon the officer collecting the tax.

[2339-140.]

SECTION 1722. Action to Contest Forfeiture of Chattel. — In case of the seizure of personal property under claim of forfeiture the owner, desiring to contest the validity of the forfeiture, may at any time before sale or destruction of the property bring an action against the person seizing the property or having possession thereof to recover the same, and upon giving proper bond may enjoin the sale; or after the sale and within six months he may bring an action to recover the net proceeds realized at the sale.

[2339-141.]

SECTION 1723. Form and Mode of Proceeding in Actions Arising Under Internal Revenue Law. — Civil actions and proceedings instituted in behalf of the Government under the authority of this chapter or other law enforced by the Bureau of Internal Revenue shall be brought in the name of the Government of the Philippine Islands and shall be conducted by the provincial fiscal or the Attorney-General, or by any person designated by the latter; but no civil action for the recovery of taxes or the enforcement of any fine, penalty, or forfeiture under any such law shall be begun without the approval of the Collector of Internal Revenue.

[2339-142.]

SECTION 1724. Authority of Collector to Make Compromises and to Refund Taxes. — The Collector of Internal Revenue may compromise any civil or other case arising under this chapter or other law relating to internal revenue, may refund taxes erroneously or illegally received, or penalties imposed without authority, and may remit before payment any tax that appears to be unjustly assessed or excessive.

He shall refund the value of internal-revenue stamps when the same are returned in good condition by the purchaser, and may in his discretion redeem or
exchange unused stamps that have been rendered unfit for use, and may refund their value upon proof of destruction.

[2339-143.]

SECTION 1725. *Satisfaction of Judgment Recovered Against Treasurer or Other Officer.* — When an action is brought against any revenue officer to recover damages by reason of any act done in the performance of official duty, and the Collector of Internal Revenue is notified of such action in time to make defense against the same, through the Attorney-General, any judgment, damages, or costs recovered in such action shall be satisfied by the Collector of Internal Revenue upon approval of the Department head, or if the same be paid by the person sued, shall be repaid or reimbursed to him.

No such judgment, damages, or costs shall be paid or reimbursed in behalf of a person who has acted negligently or in bad faith, or with willful oppression.

[2339-144.]

SECTION 1726. *Remedy for Enforcement of Statutory Penal Provisions.* — The remedy for enforcement of statutory penalties of all sorts shall be by criminal or civil action, as the particular situation may require.

[2339-145.]

SECTION 1727. *Remedy for Enforcement of Forfeitures.* — The forfeiture of chattels and removable fixtures of any sort shall be enforced by the seizure and sale, or destruction, of the specific forfeited property. The forfeiture of real property shall be enforced by a judgment of condemnation and sale in a legal action or proceeding, civil or criminal, as the case may require.

[2339-146.]

SECTION 1728. *When Property to be Sold or Destroyed.* — Sales of forfeited chattels and removable fixtures shall be effected, so far as practicable, in the same manner and under the same conditions as to public notice and the time and manner of sale as are prescribed for sales of personal property distrained for the nonpayment of taxes.

Prohibited drugs, opium apparatus, liquors, cigars, cigarettes, and other manufactured products of tobacco, and all apparatus used in or about the illicit production of such articles may, upon forfeiture, be destroyed by order of the Collector of Internal Revenue, when the sale of the same for consumption or use would be injurious to the public health or prejudicial to the enforcement of the law.
Forfeited property shall not be destroyed until at least twenty days after seizure.

[2339-147.]

SECTION 1729. Disposition of Funds Recovered in Legal Proceedings or Obtained from Forfeitures. — All judgments and moneys recovered and received for taxes, costs, forfeitures, fines, and penalties shall be paid to the Collector of Internal Revenue or his authorized deputies as the taxes themselves are required to be paid, and except as specially provided, shall be accounted for and dealt with in the same way.

[2339-148.]

ARTICLE XV

Civil Remedies for Collection of Taxes

SECTION 1730. Nature and Extent of Tax Lien. — Every internal-revenue tax on property or on any business or occupation and every tax on resources and receipts, and any increment to any of them incident to delinquency, shall constitute a lien superior to all other charges or liens not only on the property itself upon which such tax may be imposed but also upon the property used in the business or occupation upon which the tax is imposed and upon all property rights therein.

[2339-149.]

SECTION 1731. Civil Remedies for Collection of Delinquent Taxes. — The civil remedies for the collection of internal-revenue taxes and any increment thereto resulting from delinquency shall be (a) by distraint of personal property and upon exhaustion thereof by levy upon real property and (b) by legal action. Either of these remedies or both simultaneously may be pursued in the discretion of the authorities charged with the collection of such taxes; but the civil remedy for the collection of the cedula tax shall be exclusively by distraint.

No exemption shall be allowed against the internal-revenue taxes in any case.

[2339-150.]

SECTION 1732. Distraint of Personal Property. — The remedy by distraint shall proceed as follows: Upon the failure of the person owing any
delinquent tax or delinquent revenue to pay the same, at the time required, the Collector of Internal Revenue or his deputy may seize and distrain any personal property belonging to such person or any property subject to the tax lien, in sufficient quantity to satisfy the tax, or charge, together with any increment thereto incident to delinquency, and the expenses of the distraint.

[2339-151.]

SECTION 1733. Mode of Procedure and Disposition of Proceeds. — The officer levying the distraint shall make or cause to be made an account of the goods or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession such goods or effects were taken, or at the dwelling or place of business of such person and with some one of suitable age and discretion, to which list shall be added a statement of the sum demanded and note of the time and place of sale; and the said officer shall forthwith cause a notification to be exhibited in not less than two public places in the municipality where the distraint is made, specifying the time and place of sale and the articles distrained. The time of sale shall not be less than twenty days after notice to the owner or possessor of the property as above specified and the publication or posting of such notice. One place for the posting of such notice shall be at the office of the president of the municipality in which the property is distrained. At the time and place fixed in such notice the said officer shall sell the goods, chattels, credits, or effects, so distrained, at public auction, to the highest bidder for cash.

Any residue over and above what is required to pay the entire claim, including expenses, shall be returned to the owner of the property sold. The expenses chargeable upon such seizure and sale shall embrace only the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local internal-revenue officer or his deputy.

[2339-152.]

SECTION 1734. Release of Distrained Property Upon Payment Prior to Sale. — If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

[2339-153.]

SECTION 1735. Report of Sale to Bureau of Internal Revenue. — Within two days after the sale the officer making the same shall make a report of his proceedings in writing to the Collector of Internal Revenue and shall himself
preserve a copy of such report as an official record.

[2339-154.]

SECTION 1736. Purchase by Government at Sale Upon Distraint. — When property advertised for sale under distraint is of a kind subject to the tax and the tax has not been paid, and the amount bid for such property is not equal to the amount of the tax or is very much less than the actual market value of the articles offered for sale, the provincial treasurer may purchase the same in behalf of the Insular Government for the amount of taxes, penalties, and costs due thereon.

Property so purchased may be resold by the provincial treasurer, subject to the regulations of the Bureau of Internal Revenue, the net proceeds being paid into the Insular Treasury and accounted for as internal revenue.

[2339-159.]

SECTION 1737. Levy on Real Estate After Exhaustion of Personalty. — When personal effects sufficient to satisfy the entire claim are not found recourse may be had to a levy upon any real property belonging to the delinquent.

To this end the provincial treasurer of the province wherein the tax accrued shall prepare a duly authenticated certificate showing the name of the taxpayer and the amounts of the tax and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the province and, if endorsed by the Collector of Internal Revenue, shall have such force throughout the Philippine Islands. Levy shall be effected by writing upon said certificate a description of the property upon which levy is made. At the same time written notice of the levy shall be mailed to or served upon the delinquent or if he be absent from the Islands to his agent or the manager of the business in respect to which the liability arose, or if there be none such to the occupant of the property in question.

[2339-155.]

SECTION 1738. Advertisement and Sale. — Within twenty days after levy the officer conducting the proceedings shall proceed to advertise the property or so much thereof as may be necessary to satisfy the claim and costs of sale; and such advertisement shall cover a period of at least thirty days. It shall be effectuated by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barrio in which the real estate lies, and by publication once a week for three weeks in a newspaper of general circulation published in the municipality or city where the property is located, if there be such paper.
The advertisement shall contain a statement of the amount of the taxes and penalties so due and the time and place of sale, the name of the taxpayer against whom the taxes are levied, and a short description of the property to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties, and interest. If he does not do so the sale shall proceed and shall be held either at the main entrance of the municipal building or on the premises, to be sold, as the officer conducting the proceedings shall determine and as the notice of sale shall specify.

Within five days after the sale a return of the proceedings shall be entered upon the records of the provincial treasurer; and the provincial treasurer shall then make out and deliver to the purchaser a certificate from his records, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties, and interest.

[1793-1 (76).]

SECTION 1739. Redemption by Delinquent. — Within one year from the date of sale the delinquent taxpayer, or anyone for him, shall have the right of paying to the provincial treasurer the amount of the public taxes, penalties, and interest thereon from the date of delinquency to the date of sale, together with interest on said purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the said treasurer that he has thus redeemed the property, and the treasurer shall forthwith pay over to the purchaser the amount by which such property has thus been redeemed, and said property thereafter shall be free from the lien of such taxes and penalties.

[1793-1 (77).]

SECTION 1740. Final Deed to Purchaser. — In case the taxpayer shall not redeem the property as above provided, the provincial treasurer shall, as grantor, execute a deed conveying to the purchaser so much of the property against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and the deeds shall succinctly recite all the proceedings upon which the validity of the sale depends.

[1793-1 (78).]

SECTION 1741. Forfeiture to Government for Want of Bidder. — In case there is no bidder for real property exposed for sale as hereinabove provided or if
the highest bid is for an amount insufficient to pay the taxes, penalties, and costs, the provincial treasurer shall declare the property forfeited to the Government in satisfaction of the claim in question and within two days thereafter shall make a return of his proceedings and the forfeiture, which shall be spread upon the records of his office.

[1793-1 (79).]

Within one year from the date of such forfeiture the taxpayer, or any one for him, may redeem said property by paying to the provincial treasurer the full amount of the taxes, and penalties, together with interest thereon and costs of sale; but if the property be not thus redeemed, the forfeiture shall become absolute.

[1793-1 (8).]

SECTION 1742. Resale of Real Estate Taken for Taxes. — The Collector of Internal Revenue shall have charge of any real estate obtained by the Insular Government of the Philippine Islands in payment or satisfaction of debts, taxes, penalties, or costs arising under the Internal Revenue Law or in compromise or adjustment of any claim therefor; and said Collector may upon the giving of not less than twenty days' notice sell and dispose of the same, at public auction, or with the prior approval of the Secretary of Finance and Justice may dispose of the same at private sale. In either case the proceeds of the sale shall be deposited in the Insular Treasury, and an account of the same shall be rendered to the Insular Auditor.

[2339-160.]

SECTION 1743. Further Distraint or Levy. — The remedy by distraint of personal property and levy on realty may be repeated if necessary until the full amount due, including all expenses, is collected.

[2339-157.]

TRANSITORY ARTICLE

Temporary Provisions

SECTION 1744. Temporary Provisions. — The following provisions of the Internal Revenue Law shall expire with the ending of the year nineteen hundred and seventeen, to wit: Sections one thousand six hundred twenty-one, one thousand six hundred fifty, one thousand six hundred fifty-one, one thousand six hundred fifty-two, one thousand six hundred fifty-three, one thousand six hundred eighty-nine, and one thousand six hundred ninety.
The higher taxes imposed by sections four, five, eleven, twelve, thirteen, and fourteen of Act Two thousand five hundred forty-one; by subsections \((u)\) and \((x)\) of section forty-five of Act Two thousand three hundred thirty-nine, as amended by section seven of Act Two thousand five hundred forty-one; and by subsection \((b, 1)\) of section sixty-nine of Act Two thousand three hundred thirty-nine, as amended by section fifteen of Act Two thousand five hundred forty-one shall be collected for the years nineteen hundred sixteen and nineteen hundred seventeen, as in said Act Two thousand five hundred forty-one provided, anything to the contrary in this chapter notwithstanding.

Sections one thousand six hundred eighty-nine and one thousand six hundred ninety hereof shall not be applied during the years nineteen hundred sixteen and nineteen hundred seventeen to valid perfected mining concessions granted prior to April eleventh, eighteen hundred and ninety-nine.

**CHAPTER 40**

**Bureau of Treasury**

**ARTICLE I**

**Organization of Bureau**

SECTION 1760. Chief Officials of Bureau of Treasury. — The Bureau of the Treasury shall have one chief and one assistant chief, appointed by the Secretary of War, with the concurrence of the Governor-General and approval of the Upper House of the Philippine Legislature. These officers shall be respectively the Treasurer of the Philippine Islands and the Assistant Treasurer of the Philippine Islands.

For brevity they may be designated as the Treasurer and Assistant Treasurer, when the full title of the office otherwise appears in the document or paper requiring signature; and for purposes of discrimination the term "Insular Treasurer" may be used.

[1407-22; 1792-11.]

SECTION 1761. Functions of Bureau of Treasury. — The Bureau of the Treasury shall be charged with the safekeeping of governmental funds, the supervision of banks, banking, and currency, and generally with the administration of the laws of the United States and of the Philippine Islands relating to coinage and currency in said Islands, and any other laws or parts of laws that may be expressly placed within its jurisdiction.
SECTION 1762. *Treasurer as Custodian of Governmental Funds.* — The Insular Treasurer shall receive for safekeeping all funds which by law may be covered into the Insular Treasury or deposited therein, whether revenues and receipts of the Government or trust and depositary funds either of the Government of the Philippine Islands or of the United States. He shall likewise receive special deposits of money or securities from individuals in connection with or relating to governmental transactions.

[1792-11.]

SECTION 1763. *Branches of Philippine Treasury in United States.* — The Governor-General may in his discretion designate such depositaries of the Philippine Government in the United States as he may deem advisable to be branches of the Philippine Treasury.

[2603.]

SECTION 1764. *Permanent Record of Financial Transactions of Treasury.* — The Insular Treasurer shall keep proper accounts of all financial transactions of his Bureau in permanent books of record, and shall keep a separate set of books dealing with the financial operations of the Government in coinage and currency matters and in the administration of the gold-standard fund, including therein detailed statements relating to the issuance and redemption of silver certificates.

[938-5, 8; 1792-11.]

SECTION 1765. *Investment of Lendable Funds by Insular Treasurer.* — The Insular Treasurer shall have administrative control over the loan and investment of such lendable funds in the Insular Treasury as are hereinbelow specified; and with the approval of the Governor-General, such funds shall be available for investment by him upon deposit at interest with Government depositaries, upon loans (for periods not exceeding ten years in any instance) to provincial and municipal governments for the construction of public works of a permanent character and for the payment of the provincial or municipal share of the cost of duly authorized cadastral surveys, and generally upon such loans and investments as are authorized for the funds of the Postal Savings Bank.

The following funds are declared to be lendable under the provisions of this section:

(a) Sinking funds created by Insular appropriation.
(b) The property-insurance fund.

(c) The fidelity fund.

(d) The land-registration assurance fund:

(e) The provincial and municipal public-improvement fund.

(f) Any other fund which may hereafter be declared by law to be subject to loan or investment under the provisions of this section.

No loan from any sinking fund shall be made for a period extending beyond the time when the bond or obligation secured should be extinguished.

[496-100; 1120-23; 1323; 1666-1; 1728; 1729; 1739; 1749; 2009; 2271; 2356-1; 2368-1.]

SECTION 1766. *Treasurer's Daily Statement to Auditor.* — The Treasurer shall render to the Auditor, in such form and detail as the latter shall require, daily accounts of the receipts and disbursements of treasury funds, exhibiting the paid warrants to the Auditor for examination.

[1792-14.]

SECTION 1767. *Treasurer's Monthly Report to Secretary of War.* — The Treasurer shall forward to the Secretary of War, through the Bureau of Audits, not later than ten days after the expiration of each month, a report, of moneys received and disbursed during such month.

[1792-15.]

**ARTICLE II**

*Philippine Coins*

SECTION 1768. *Terms Defined.* — "Silver peso" or "peso" means the metallic silver peso coined and issued by the Philippine Government under the authority of laws enacted by the Congress of the United States.

"Certificate of indebtedness" means certificate of indebtedness issued under and by authority of section six of an Act of Congress, approved March second, nineteen hundred and three, entitled "An Act to establish a standard of value and to provide for a coinage system in the Philippine Islands."

"Silver certificate" means silver certificate issued under and by authority of
section eight of the same Act.

SECTION 1769.  *Weight and Fineness of Silver Coins.* — The weight and fineness of the silver coins of the Philippine Islands hereafter coined shall be as follows.

The peso shall contain twenty grams of silver eight hundred thousandths fine.

The fifty-centavo piece shall contain ten grams of silver seven hundred and fifty thousandths fine.

The twenty-centavo piece shall contain four grams of silver seven hundred and fifty thousandths fine.

The ten-centavo piece shall contain two grams of silver seven hundred and fifty thousandths fine.

The alloy of the above-mentioned coins shall be copper.

[1564-1.]

SECTION 1770.  *Unit of Monetary Value in Philippine Islands.* — The unit of value in the Philippine Islands shall be the gold peso consisting of twelve and nine-tenths grains of gold, nine-tenths fine; and gold coins of the United States at the rate of one dollar for two pesos shall be legal tender for all debts, public and private.

[Act of Cong., Mar. 2, 1903, sec. 1.]

SECTION 1771.  *Legal Tender Character of Philippine Coins.* — The Philippine silver peso shall be a legal tender for all debts, public and private, unless otherwise specially provided by contract. Philippine silver subsidiary coins shall be legal tender in amounts not exceeding twenty pesos. The Philippine minor coins of nickel and copper shall be legal tender in amounts not exceeding two pesos.

[Act of Cong., July 1, 1902, sec. 79; Act of Cong., Mar. 2, 1903, secs. 3, 5.]

SECTION 1772.  *Receivability of Silver Certificates.* — Silver certificates shall be receivable for customs, taxes, and for all public dues in the Philippine Islands, and when so received may be reissued, and when held by any banking association in said Islands may be counted as part of its lawful reserve.
ARTICLE III

Stamping of Counterfeit Coin

SECTION 1773. Word "False" to be Stamped on Counterfeit Coin. — When counterfeit coin is presented at the Insular Treasury or at any bank doing business in the Philippine Islands or when such coin comes into the official custody of any employee of such Treasury or bank, the word "false" shall be stamped thereon in characters clearly legible to casual inspection and with such instrument as may be prescribed by the Insular Treasurer.

[474-1, 2.]

ARTICLE IV

Exchanges and Redemption of Currency and Exchanges of Drafts for Currency by Insular and Provincial Treasurers

SECTION 1774. Exchange of Silver Pesos for Subsidiary Coins. — Philippine silver pesos shall be exchangeable in sums of ten pesos or any multiple thereof at the Treasury of the Philippine Islands and at the offices of provincial treasurers for subsidiary current coins of silver, nickel, or copper, of smaller denominations than one peso.

[938-8.]

SECTION 1775. Duty of Insular Treasurer to Receive Worn or Mutilated Currency of United States. — When worn or mutilated circulating notes issued by the Treasurer of the United States or by any institution organized under the laws of the United States, are presented at the Philippine Treasury in such condition that they will be received and redeemed by the Treasurer of the United States, they shall be received by the Insular Treasurer at their face value, or at such value as would be allowed upon redemption by the Treasurer of the United States, and shall be transmitted by him to the disbursing agent in Washington with instructions for their presentment at the Treasury of the United States for redemption.

[149-1 to 3.]

SECTION 1776. Exchange Drawn Between Insular and Provincial Treasuries. — The Insular Treasurer may exchange for Philippine currency, offered in sums of not less than five hundred pesos, demand drafts and telegraphic transfers upon funds in the hands of any provincial treasurer, when the same can be done without embarrassment to the provincial treasury; and a provincial treasurer may exchange for Philippine currency, offered in like sums, demand drafts and
telegraphic transfers upon funds to the credit of the province in the Insular Treasury.

[1636-1, 2.]

SECTION 1777. Exchange Between Provincial Treasuries. — Subject to the regulations of the Bureau of the Treasury, any provincial treasurer may exchange for Philippine currency, offered in sums of not less than five hundred pesos, demand drafts and telegraphic transfers upon another provincial treasurer.

[1636-3.]

SECTION 1778. Fixing of Rate of Exchange. — For exchange issued under the two preceding sections a premium shall be charged, the rate of which shall be fixed from time to time by the Secretary of Finance and Justice; and such premium shall be distributed in accordance with the provisions of the regulations of the Bureau.

[1636-4.]

ARTICLE V

Maintenance of Parity

SECTION 1779. Faculties of Insular Treasurer in Respect to Maintenance of Parity. — For the purpose of maintaining the parity of the Philippine silver peso with the Philippine gold peso, and of keeping the currency equal in volume only to the demands of trade, the Insular Treasurer is hereby authorized and directed —

(a) To exchange on demand at the Insular Treasury in Manila for Philippine currency offered in sums of not less than ten thousand pesos or United States currency offered in sums of not less than five thousand dollars, drafts on the gold-standard fund deposited in the United States or elsewhere to the credit of the Insular Treasury, charging for the same a premium of three-quarters of one per centum for demand drafts and of one and one-eighth per centum for telegraphic transfers, and it is further made the duty of the Insular Treasurer to direct the depositaries of the funds of the Philippine Government in the United States to sell on demand, in sums of not less than ten thousand pesos, exchange against the gold-standard fund in the Philippine Islands, charging for the same a premium of three-quarters of one per centum for demand drafts and of one and
one-eighth per centum for telegraphic transfers, rendering accounts therefor to the Insular Treasurer and Insular Auditor. But the premium charge for drafts and telegraphic transfers in this paragraph mentioned may be temporarily increased or decreased by order issued by the Secretary of Finance and Justice should the conditions at any time existing, in his judgment, require such action.

(b) To exchange at par, on the approval of the Secretary of Finance and Justice, United States Treasury notes, national-bank notes, United States notes, and United States gold and silver certificates for Philippine currency, and Philippine currency for United States Treasury notes, national-bank notes, United States notes, and United States gold and silver certificates.

(c) To exchange, on the approval of the Secretary of Finance and Justice, for Philippine currency, United States gold coin or gold bars in sums of not less than ten thousand pesos or five thousand dollars, charging for the same a premium sufficient to cover the expenses at commercial rates of transporting United States gold coin from New York to Manila. The Secretary of Finance and Justice shall determine the amount of the premium required by this subsection.

(d) To withdraw from circulation until paid out in response to demands made upon it by the sale of exchange as provided in paragraph (a) of this section, or by the presenting of United States Treasury notes, national-bank notes, United States notes, United States gold and silver certificates, and United States gold coin or gold bars at the Treasury, Philippine currency exchanged and deposited in the Treasury in the manner provided in paragraphs (a) and (b) of this section.

(e) To withdraw from circulation United States Treasury notes, national-bank notes, United States notes, United States gold and silver certificates, and United States gold coin and gold bars received in the Philippine Islands by the Insular Treasurer in exchange for Philippine currency, under paragraph (b) of this section, until called out in response to the presentation of Philippine currency as above provided, or until an insufficiency of Philippine currency shall make necessary an increased coinage, in which case the funds so withdrawn may be used under proper legislation for the purpose of providing such coinage. The coin so obtained shall become part of the gold-standard fund.
ARTICLE VI

Issuance of Silver Certificates

SECTION 1780.  Manner in which Silver Certificates are to be Dealt with. — Silver certificates shall be prepared and delivered to the Treasurer of the Philippine Islands, safeguarded, issued, withdrawn, and canceled or destroyed, and a record of such transactions shall be kept as hereinbelow provided:

(a) The necessary drawings, designs, plates, and engravings for such certificates, and the printing thereof, shall be made and executed through the Secretary of the Treasury of the United States, upon request of the Government of the Philippine Islands, in accordance with section twelve of said Act of Congress of March second, nineteen hundred and three, and the amount of such certificates and the denominations thereof shall be determined, from time to time, by resolution of the Upper House of the Philippine Legislature.

(b) Such certificates, when completed at the Bureau of Engraving and Printing at Washington, shall be delivered to the Bureau of Insular Affairs of the War Department at Washington, the Chief of which Bureau shall receipt therefor in the name of the Government of the Philippine Islands, after having verified the count thereof. The Chief of the Bureau of Insular Affairs shall thereupon transmit such certificates to the Treasurer of the Philippine Islands, and shall also give notice to the Auditor for the Philippine Islands of the denominations and amount of silver certificates transmitted to the Treasurer of the Philippine Islands. Upon delivery of such certificates to the Treasurer of the Philippine Islands, the Auditor shall receive from the Treasurer of the Philippine Islands a receipt in duplicate of the denominations and amount of the certificates so received upon verifying the count thereof; and of the duplicate receipts so received the Auditor shall retain one, and the other shall be transmitted by the Auditor with his counter-signature to the Chief of the Bureau of Insular Affairs at Washington.

(c) Upon receiving such certificates, the Treasurer of the Philippine Islands shall preserve the same free from all opportunity for loss by theft, and the certificates, in packages of convenient size inclosed in paper strips upon which are printed the denomination and amount included therein, shall be deposited in a vault, called the reserve
vault, where they shall remain until required for circulation. While the certificates remain in the reserve vault, they shall not be considered as available cash for the Government, and shall not appear as such on the books of the Treasury, though the Treasurer shall be held responsible for the same as money.

(d) From time to time the Treasurer of the Philippine Islands shall withdraw such amount of silver certificates from the reserve vault as may be required to meet the demands for their purchase in accordance with the provisions of section eight of said Act of Congress of March second, nineteen hundred and three. All certificates taken from the reserve vault shall thereafter be treated as available cash for the Government. The pesos received in exchange for the certificates sold shall be deposited in the reserve vault; shall be held for the payment of said certificates on demand; and shall constitute a trust fund to be used for no other purpose.

(e) Upon the delivery to the Auditor for the Philippine Islands of the receipt of the Treasurer for the completed certificates transmitted to the Treasury by the Chief of the Bureau of Insular Affairs at Washington, the Auditor for the Philippine Islands shall enter upon a book kept by him for that purpose the denominations, serial numbers, and amounts delivered to the Treasurer of the Philippine Islands. The Treasurer of the Philippine Islands shall keep an independent set of books in which shall be recorded the amount and the denominations of the certificates which are daily put into and withdrawn from said reserve vault. The Treasurer of the Philippine Islands shall furnish a transcript of the foregoing daily entries to the Auditor, who shall enter the same upon his books.

(f) When certificates mutilated or otherwise unfit for circulation shall be paid into the Insular Treasury, they shall not be reissued, but shall be retained in the Treasury for future destruction, and, from time to time, when a sufficient amount shall have accumulated, the Governor-General, the Secretary of Finance and Justice, and a committee of two accountants to be designated by said Secretary shall, in the presence of the Treasurer and the Auditor, after noting the amounts and denominations of such certificates, completely destroy the same by burning, and thereafter the Treasurer shall be credited on his accounts in accordance with this action. The credit allowed shall be based upon the written report of the committee of accountants, attested by the Governor-General, the Secretary of
 Finance and Justice, and the Auditor for the Philippine Islands.

[938-10; 1463-1.]

ARTICLE VII

Gold-Standard Fund

SECTION 1781. Gold-Standard Fund — How Constituted. — For the maintenance of the parity of the Philippine silver peso with the gold peso, there is constituted in the Insular Treasury a continuing and reimbursable special fund to be denominated the gold-standard fund, which shall be maintained from the following sources:

(a) Proceeds of certificates of indebtedness.

(b) Profits of seigniorage made by the Insular Government in the purchase of bullion and the coinage therefrom, and the issue of the Philippine pesos and the subsidiary and minor coins.

(c) Profits from the sale of exchange by the Insular Government between the Philippine Islands and the United States.

(d) Proceeds of forfeitures of coin or bullion the exportation or importation of which is attempted or effected contrary to law.

(e) Interest or other profit from investment or loan made from the gold-standard fund.

(f) Premiums arising from the sale of interisland telegraphic transfers and demand drafts sold in Manila on provincial treasurers.

(g) Other receipts derived by the Insular Government from the exercise of its functions of furnishing a convenient currency for the Islands.

[938-1.]

SECTION 1782. Limitation Upon Amount of Gold-Standard Fund. — Except as regards the proceeds of certificates of indebtedness, the amount of the gold-standard fund shall be limited to thirty-five per centum of the money of the Government of the Philippine Islands in circulation and available for circulation, exclusive of silver certificates in circulation protected by a gold reserve.

Proceeds of certificates of indebtedness shall, in whatever amount, be a part of the gold-standard fund.
Moneys which accrue or might accrue to the gold-standard fund in excess of the per centum above indicated from any source other than the proceeds of certificates of indebtedness shall be covered into the Insular Treasury for general purposes.

[938-1.]

SECTION 1783. Application of Gold-Standard Fund to Payment of Certificates of Indebtedness. — As the public interest permits the Governor-General may direct the payment from the gold-standard fund of the principal and interest of all or any part of the certificates of indebtedness at any time outstanding.

[938-1.]

SECTION 1784. Limitation Upon Uses to which Gold-Standard Fund may be Applied. — Except as otherwise specially provided, the gold-standard fund shall be used to pay such expenses of the Insular Government, and such only, as are connected with the purchase of bullion, the coinage of the same into the money of the Philippine Islands, and those which are incident to the transportation of such money to the Philippine Islands from the place of coinage, to the putting of the money into circulation, including the preparation and issue of silver certificates, and to the carrying on of such financial transactions, by exchange and otherwise, as may be authorized by law to maintain the circulation of the currency, and to maintain the parity between the silver Philippine peso, including subsidiary and minor coins, and the gold peso.

With the approval of the Governor-General, payment of additional compensation may be made from said fund to such persons as shall be designated to count and verify mutilated currency not fit for further circulation in the Treasury prior to the destruction thereof as required by law.

[938-1; 2319-1 (Bur. Treasury).]

SECTION 1785. Report of Insular Treasurer Upon Condition of Gold-Standard Fund. — At the opening of each regular session of the Legislature the Insular Treasurer shall submit to the Governor-General a special report containing a detailed statement of the amount and sources of the gold-standard fund and of all transactions of the Treasury relating to such fund, including loans made, during the preceding year.

Upon approval by the Governor-General a copy of such report shall be transmitted to each House of the Legislature.
ARTICLE VIII

Supervision Over Banking Institutions and Building and Loan Associations

SECTION 1786. Terms Defined. — "Bank" as used in this article, includes banker, commercial bank, bank of issue and discount, savings bank, trust corporation, and banking institutions of every kind.

"Institution", as used in this article with reference to banking institutions subject to the supervisory provisions hereof, includes both banks and building and loan associations.

SECTION 1787. Quarterly Report of Certain Institutions to Insular Treasurer. — Every bank and every building and loan association engaged in business in the Philippine Islands shall on or before the fifteenth day of January, April, July, and October in each year, make a report to the Insular Treasurer. This quarterly report shall contain such information relative to the business of the person or institution making the report as may be generally prescribed in the regulations of the Bureau of the Treasury or as may be called for by the Insular Treasurer in special inquiries.

When made by a corporation doing business in the Philippine Islands as a branch of a principal institution in another country, such report shall specifically state all the details of the business conducted during the preceding quarter in the Philippine branch thereof, and shall also report the financial condition of its principal at the latest practicable period prior to the date of such report.

Forms for reports shall be supplied by the Insular Treasurer to all institutions of which reports are required in the Islands; and it shall be the duty of the Insular Treasurer therein to require the statement of such matters, as nearly as may be, as in the United States are required to be stated in the reports made by national banks to the Comptroller of the Currency under the laws and regulations there prevailing.

SECTION 1788. Examinations into Condition of Institutions. — It shall be the duty of the Insular Treasurer, personally or by deputy, at least once in every twelve months, and at such other times as he may deem expedient, to make an examination of the books of every institution within the purview of this article in
order to ascertain its cash and available assets in the Philippine Islands, and its
general condition and method of doing business, and to make report of the same to
the Governor-General and Secretary of War.

[839-1; 2082-1.]

Every such institution shall afford to the Insular Treasurer, and to his
authorized deputy, full opportunity to examine its books, its cash, its available
assets, and general condition, at any time when requested so to do by the Treasurer.

[52-4.]

SECTION 1789. Proceedings to Suspend Operation of Offending
Institution Petition of Attorney-General. — When the owner, agent, manager, or
other responsible officer in charge of any institution within the purview of this
article shall willfully refuse to file a report hereinabove required or to permit an
examination of its affairs, as specified in the next preceding section hereof, it shall
be the duty of the Insular Treasurer forthwith to give written information of such
delinquency to the Attorney-General, whose duty it shall be to address a petition to
the Governor-General praying that the offending institution be forbidden to
continue the doing of business in the Philippine Islands, and also to institute
criminal proceedings against the offending party.

[52-5, 6.]

SECTION 1790. Action of Governor-General Upon Petition. — Upon
receiving such petition, it shall be the duty of the Governor-General to investigate
the facts set forth in said petition by hearing upon due notice to the institution in
question, and if he finds them to be true, he may forthwith forbid it to continue to
do business in the Islands and direct the Treasurer to take charge of its affairs,
liquidate its assets, and settle its obligations in the order of their legal priority.

The certificate of the Governor-General to the effect that he finds the facts
set forth in such petition to be true, and has directed the Treasurer to perform the
duties prescribed above, shall be a sufficient warrant and justification for the
Treasurer in performing all the duties therein prescribed.

[52-6, 7.]

SECTION 1791. Proceedings Upon Insolvency — Authority of Treasurer
to Take Charge of Assets. — When, upon examination by the Insular Treasurer, or
his deputy, into the condition of any such institution, it shall be disclosed to him
that the condition of the same is one of insolvency, or that its continuance in
business will involve probable loss to depositors or patrons, it shall be the duty of
the Treasurer forthwith, in writing, to inform the Governor-General of the facts, and if the Governor-General finds the statements of the Treasurer to be true, he shall forthwith forbid the institution to do business in the Islands and shall direct the Treasurer to take charge of its assets and proceed according to law.

[556-1.]

SECTION 1792. Duty of Treasurer to File Petition in Court. — Upon receiving the order from the Governor-General mentioned in the last preceding section, the Treasurer shall, by the Attorney-General, file a petition in the Court of First Instance in the territorial jurisdiction of which the institution in question is situated, reciting the proceedings which have been taken and praying the assistance and supervision of the court in the liquidation of the affairs of the same. The Treasurer shall thereafter, under the supervision of the court and with all convenient speed, reduce the assets of the institution to money.

[556-1.]

SECTION 1793. Distribution of Assets. — After payment of the costs of the proceedings, including reasonable commission and fees to the Treasurer, to be allowed by the court, the Treasurer shall pay the debts of the institution, under decree of the court, in the order of their legal priority.

[556-1.]

SECTION 1794. Disposition of Fees and Commissions. — All costs, fees, and commissions earned by the Insular Treasurer or any deputy of his in winding up the affairs and administering the assets of an insolvent institution under this article shall be deposited as a special fund with the Insular Treasurer, to be used to pay the salaries of the clerks and other employees whose employment is rendered necessary in the discharge of the trust, together with other additional expenses caused thereby. The balance of commissions, fees, and costs earned, after the payment of all expenses, shall be turned into the Insular Treasury.

[556-1.]

ARTICLE IX

Supervision Over Mutual Benefit, Relief, and Benevolent Societies and Associations

SECTION 1795. Initial Report to Insular Treasurer Upon Organization of Society. — Mutual benefit, relief, and benevolent societies or associations, whether incorporated or not, formed or organized for the purpose of paying sick benefits to
members, or of furnishing support to members while out of employment, or of furnishing professional assistance to members, or of paying to relatives of deceased members a fixed or any sum of money, or providing for any method of accident or life insurance out of dues or assessments collected from the membership, and societies or associations making either or any of such purposes features of their organization on the basis of fixed dues or assessments, shall report to the Insular Treasury within thirty days after their organization the fact of their formation, the name of the association, its principal place of business, the name of the president, secretary, and treasurer, and board of directors, or the names of officers having the usual duties of such offices by whatever name designated, the general purposes of such societies, and the provision of the constitution or by-laws fixing the amount of dues or assessments and their disposition.

[701-1.]

SECTION 1796. Annual Report to Insular Treasurer. — Such societies or associations shall annually, on the first day of July, make a full report to the Insular Treasurer of their financial condition and a complete itemized statement of all their receipts and disbursements, including the name and address of the person from whom received and the name and address of the person to whom disbursed.

[701-1.]

SECTION 1797. Examination by Insular Treasurer into Financial Condition of Society. — Whenever a petition is presented to the Insular Treasurer duly verified by at least three persons interested in such society either as members, beneficiaries, or creditors and showing the necessity or expediency of such action, or whenever he deems it proper or necessary, the said Insular Treasurer either by himself or his duly authorized representative must make a careful examination into the financial affairs of such society or association, verify the resources and moneys on hand, check up the expenditures and ascertain its ability to meet its liabilities and fulfill the obligations entailed upon it by its constitution, by-laws, rules, or regulations.

[701-2.]

SECTION 1798. Place of Conducting Examination. — Such examination and inspection by the Insular Treasurer shall be had in the province in which such society or association has its principal place of business, and the Insular Treasurer may call upon the Attorney-General to assist in the conduct of the examination, either in person or by deputy or agent of the Attorney-General duly authorized.

[701-3.]
SECTION 1799. Confidenial Nature of Information Obtained in Investigation. — It shall be unlawful for the Insular Treasurer or the Attorney-General, or the deputy of either, engaged in the investigations and examinations provided for in this article to make public either the condition of the society or any information obtained with respect to the condition of the receipts or the expenditures of such society, except in so far as the giving of publicity thereto may be incidental to the proceedings hereinafter authorized or necessary to the conduct of prosecutions for offenses connected with the society's affairs.

[709-9.]

SECTION 1800. Insolvency Proceedings. — Whenever the result of the examination by the Insular Treasurer shall show that the finances of the association are in such condition that it cannot meet its liabilities and that its funds have been diverted from the purposes for which it was organized, to such an extent as to require him to declare it to be insolvent, he shall report the same to the Attorney-General, who shall, in the name of the Insular Government, file a petition in the Court of First Instance to dissolve the association, sell its property, collect its assets, and distribute the proceeds to the persons by law entitled to receive the same. In the settlement of the affairs of the association it shall be within the discretion of the court either to appoint the Insular Treasurer as the agent of the association to close up the affairs of the association or to appoint a receiver who shall discharge the same duty.

[709-5.]

TITLE X

Bureaus Pertaining to Department of Public Instruction

CHAPTER 41

Bureau of Education

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1801. Title of Chapter. — This chapter shall be known as the School Law.

ARTICLE I

Organization of Bureau
SECTION 1802. Chief Officials of Bureau of Education. — The Bureau of Education shall have one chief and two assistant chiefs, to be known respectively as the Director of Education, the Assistant Director of Education, and the Second Assistant Director of Education.

[1407-23 (a).]

SECTION 1803. Functions of Bureau of Education. — To the Bureau of Education is committed the administration of the public-school system and the supervision of the general school interests of the Philippine Islands, so far as the same may be authorized by law. Except as otherwise provided, the Bureau of Education is charged with the conduct and management of all special schools supported from Insular funds and with the administration of the School Law and such other laws as may be within the jurisdiction of said Bureau.

SECTION 1804. Powers and Duties of Director of Education. — The Director of Education shall have the following powers and be subject to the following duties:

(a) He shall establish primary schools in every town in the Islands, where practicable.

(b) He shall have authority to establish night schools.

(c) He shall fix the salaries of teachers within the limits established by law.

(d) He shall fix the curricula for all public schools under his jurisdiction.

(e) He shall prescribe the authority to be exercised by the principal teacher of each school over the other teachers, if any, and his duties as teacher actually engaged in the work of instruction and in caring for the schoolhouse and school property.

(f) He shall approve plans for the construction of schoolhouses to be built by the municipalities or provinces, and shall fix the amount of land required in each case.

(g) He shall prescribe rules of hygiene to be observed in connection with the schools of the Islands.

(h) He shall have power to determine the towns in which teachers, to be paid out of the Insular Treasury, shall teach; and he may exercise this
discretion in favor of those towns which shall construct and maintain suitable schoolhouses by local taxation or contributions.

(i) He shall maintain, in Manila or elsewhere in the Philippine Islands, classes to furnish superior instruction to teachers, as may be by law allowed or required.

[1984-1; 2048-2; Comp. 2021.]

SECTION 1805. Authority of Director of Education to Assign Teacher to Special Duties. — The Director of Education, with the approval of the Secretary of Public Instruction, may detail or assign any superintendent or teacher to perform such duties in any division or branch of the Bureau of Education as the exigencies of the service may require. Teachers thus designated for continuous duty throughout school vacation shall be upon the same footing as regards leave as employees in the civil service generally.

[2319-1 (Bur. Ed.).]

SECTION 1806. Regulations for Special Schools. — The regulations of the Bureau of Education shall contain provisions for the administration and governance of the Philippine Normal School, the Philippine School of Arts and Trades, the Philippine Nautical School, the School of Household Industries, and other special Insular schools from time to time established by law. Such regulations shall contain provisions prescribing the qualifications of students entering or graduating from such institutions, so far as the same are not fixed by law.

[2388-4; Comp., 2034, 2035.]

SECTION 1807. Philippine Nautical School. — Applicants for the course in the Philippine Nautical School must be between sixteen and twenty-one years of age, must have completed at least the intermediate course of the public schools or its equivalent, must be able to pass a physical examination, must signify their intention to follow the sea after finishing their course, and must furnish a recommendation from the division superintendent of schools or other person of good reputation certifying to the good character and ability of the candidate for admission.

The curriculum of the Nautical School shall include the practice of navigation on a vessel of the Government, if there be one, and in default thereof on a merchant vessel, for the period of at least one and one-half years, prior to the issuance of the graduation diploma.
A diploma of graduation from the Nautical School shall qualify the holder to be licensed as third navigating officer without further examination.

[2388-3, 4.]

ARTICLE II

School Divisions

SECTION 1808. School Divisions. — With the approval of the Secretary of Public Instruction, the Director of Education shall establish such number of school divisions in the Philippine Islands as may be required. So far as practicable the territorial limits of provincial school divisions shall correspond with the limits of the respective provinces; but where the public interest so requires more than one province or parts of different provinces may be combined into one.

The city of Manila shall constitute one school division.

[Comp., 2024.]

SECTION 1809. Superintendents. — To each school division there shall be assigned a superintendent of schools. Superintendents shall also be severally assigned, to the Philippine Normal School, to the Philippine School of Arts and Trades, to the School of Household Industries, and to such other special Insular schools as may require the supervision of such an officer. The superintendent assigned to the city of Manila shall be known as the superintendent of city schools.

SECTION 1810. Permanent Station of Division Superintendent. — Unless fixed in some other place by the Director of Education, the permanent station of a superintendent in charge of a provincial division shall be in the town where the provincial school is established, and he shall there maintain his residence and keep his office.

[672-1 (e).]

SECTION 1811. Authority and Duties of Division Superintendents. — Conformably with the regulations of the Bureau of Education, the superintendent of a school division shall, among other things, exercise the following powers and be subject to the following duties:

(a) He shall exercise a general superintendence over the schools and school interests in his division.

(b) He shall examine the schoolhouses occupied for public instruction
within his division with a view to determining their suitableness and hygienic condition.

(c) He shall appoint municipal school-teachers to serve in the schools within his division and shall fix their salaries from year to year, within the limits of the funds appropriated by the municipal council.

(d) He shall make himself familiar with the supplies and textbooks needed in each school in his division and shall make report of the same at as early a date as possible to the Director of Education, who may furnish the supplies needed.

(e) He shall see to it by personal visits and by requiring reports from the principal teacher of each school that the curriculum for primary and secondary schools prescribed by the Director of Education is complied with.

(f) He shall have control over the uses of the provincial and municipal school buildings; and their use for other purposes than such as are incident to the conduct of the public schools shall be subject to his approval or the approval of his representative.

The superintendent of the city schools of Manila shall exercise similar powers and be subject to similar duties as regards the city schools.

[74-8; Comp., 2026.]

SECTION 1812. Condemnation of Unsuitable or Dangerous Schoolhouse. — Should the schoolhouse in which any school is conducted appear to the division superintendent to be unsuitable and dangerous to the health of the children, and should no other schoolhouse be available, he shall have power, subject to the approval of the Director of Education, to discontinue, such school, and it shall be unlawful thereafter to use such schoolhouse for public-school purposes.

[Comp., 2026.]

ARTICLE III

Local School Districts

SECTION 1813. Local School Districts. — Every municipality, township, or other form of organized local government shall constitute a school district; and it shall be the duty of the municipal council or other local legislative authority
therein to make as ample provision as possible by local taxation for the support of all the schools established within its jurisdiction.

In exceptional cases, where the topography of the country or the difficulty of communication makes such arrangement desirable, the division superintendent may attach a part of one school district to another and in such case he shall fix the amount which it will be just for the former to contribute to the annual school expense of the latter.

[74-13; Comp., 2030.]

SECTION 1814. Local School Board. — In every municipality there shall be a local school board, consisting of four or six members, as the division superintendent may determine, in addition to the president of the municipality, who shall be a member ex officio. One-half of the members, except the member ex officio, shall be elected by the municipal council, and the remaining half shall be appointed by the division superintendent, and the term of office of all members, holding by appointment or election, shall be two years and until their successors shall have been duly elected or appointed. One of the elective and one of the appointive members shall be women, so that two of the members of the local school board shall be women, and it shall be discretionary with the division superintendent of schools to increase the appointments, and with the municipal council to increase the elections, of women, provided that the total number of members shall not exceed four or six, as hereinbefore provided.

[1918-1; 1966-1.]

A division superintendent may temporarily suspend any appointed or elected member of the local school board, pending investigation; and with the approval of the Director of Education he may, after due notice and hearing, remove such officer.

[74-11.]

SECTION 1815. Powers and Duties of Local School Board. — It shall be the power and duty of the local school board —

(a) To visit from time to time the schools of the town and to report bimonthly to the division superintendent their condition and the attendance of pupils.

(b) To recommend sites and plans to the municipal council for schoolhouses to be erected.
Where there are two or more schools in the town, to adopt rules, subject to the supervision of the division superintendent, for assigning the pupils of the town to the several schools.

To report annually to the municipal council the amount of money which should be raised for the current year by local taxation for school purposes.

To report, whenever it shall deem necessary, directly to the Director of Education as to the condition of the schools of the town and to make suggestions in respect thereto as may seem to it expedient.

ARTICLE IV

Public Instruction in General

SECTION 1816. Language to be Used. — The English language shall, as soon as practicable, be made the basis of all public-school instruction.

SECTION 1817. Courses to be Given. — Public-school instruction shall consist of primary, intermediate, and secondary courses. The primary and intermediate courses shall cover all elementary instruction, while the secondary courses shall include high-school instruction and other instruction above the elementary.

SECTION 1818. Free Primary Instruction. — All primary instruction in schools established or maintained under this chapter shall be free.

SECTION 1819. School Year and School Holidays. — The public-school year shall consist of not less than forty weeks, the inclusive dates of which shall be fixed by the Director of Education.

In addition to the legal holidays, the Secretary of Public Instruction may authorize the observance by the public schools of other special school holidays to be designated by him.

SECTION 1820. Hours of Daily Sessions of Public Schools. — The hours
for the regular daily sessions of the public schools shall be fixed by the Director of Education, with the approval of the Secretary of Public Instruction; but teachers shall be required to devote, during the school year, not less than five hours per day to school work for five days in the week, exclusive of holidays.

[1881-1.]

SECTION 1821. Discussion of Religious Doctrines to be Eschewed. — No teacher or other person engaged in any public school, whether maintained from Insular, provincial, or municipal funds, shall teach or criticize the doctrines of any church, religious sect, or denomination, or shall attempt to influence the pupils for or against any church or religious sect. If any teacher shall intentionally violate this section he or she shall, after due hearing, be dismissed from the public service.

[74-16; 82-40 (f).]

SECTION 1822. Provision for Religious Instruction by Local Priest or Minister. — It shall be lawful, however, for the priest or minister of any church established in the town where a public school is situated, either in person or by a designated teacher of religion, to teach religion for one-half hour three times a week, in the school building, to those public-school pupils whose parents or guardians desire it and express their desire therefor in writing filed with the principal teacher of the school, to be forwarded to the division superintendent, who shall fix the hours and rooms for such teaching. But no public-school teachers shall either conduct religious exercises or teach religion or act as a designated religious teacher in the school building under the foregoing authority, and no pupils shall be required by any public-school teacher to attend and receive the religious instruction herein permitted. Should the opportunity thus given to teach religion be used by the priest, minister, or religious teacher for the purpose of arousing disloyalty to the United States, or of discouraging the attendance of pupils at such public school, or creating a disturbance of public order, or of interfering with the discipline of the school, the division superintendent, subject to the approval of the Director of Education, may, after due investigation and hearing, forbid such offending priest, minister, or religious teacher from entering the public-school building thereafter.

[74-16; 82-40 (f).]

SECTION 1823. Government Employees Serving as Teachers of Public Schools. — Officers and employees in the Government service may be employed as evening or night teachers in the public schools, and compensation may be paid to them for such service in addition to their usual salaries.

[148-3; Comp., 645.]
SECTION 1824. *Conditions Under which Classes in Night Schools may be Maintained.* — No night-school class shall be maintained at the expense of the city of Manila or the Insular Government in which the average nightly attendance in each school month under each teacher is not at least fifteen pupils over the age of fourteen years. If it is found at the end of any month that the average nightly attendance of any class has been less than fifteen, such class shall be discontinued. The teacher of such class shall, however, be entitled to pay for each night of actual teaching during the month even if the average attendance has been less than fifteen; but a class discontinued for lack of the required attendance shall not again be organized except with the consent of the division superintendent and unless at least twenty-five pupils shall have been enrolled and shall have signified their intention of becoming regular members of the class. Teachers of night-school classes shall be paid only for nights of actual teaching.

[Comp., 2021 (1).]

SECTION 1825. *Employment of Insular Students in Work to be Done Outside of School Hours.* — Subject to the approval of the Secretary of Public Instruction, regular students in Insular industrial and agricultural schools may be employed outside of regular school hours upon productive work with compensation at rates recommended by the division superintendent of schools not exceeding thirty centavos per hour, payment of such compensation to be made from the appropriation for contingent expenses of the Bureau of Education.

[1795-1.]

SECTION 1826. *Employment of Provincial Students Upon Work to be Done Outside of School Hours.* — With the previous approval of the provincial board, regular students in any provincial industrial or agricultural school may be employed outside of regular school hours and upon productive work with compensation, at rates recommended by the division superintendent of schools, not exceeding thirty centavos per hour, payment of such compensation to be made from the funds of the province in which said school is located. All moneys collected as the result of any such work shall be deposited in the provincial treasury, and to maintain the work provided for by this section the Insular Auditor shall establish a reimbursable fund to an amount to be fixed by the provincial board, with the approval of the Governor-General. Any collections in excess of this amount shall be deposited in the provincial treasury as miscellaneous receipts of the province.

[2022-1.]
ARTICLE V

Special Scholarships for Teachers

SECTION 1827. Scholarships for Teachers Receiving Instruction in Special Classes. — The Director of Education shall maintain in the city of Manila or elsewhere in the Philippine Islands special classes to give superior instruction to teachers; and from time to time as the means therefor shall be made available by appropriation, he shall, subject to conditions prescribed by the Secretary of Public Instruction, appoint deserving teachers from the public schools to receive the benefit of instruction therein.

[1857-2.]

Appointments hereunder shall be equitably distributed among the provinces, account being taken of the number of pupils in their respective public schools during the term next preceding that during which the selection is made, but so far as practicable at least one scholarship shall be assigned to each province.

[1857-3.]

The division superintendents of schools of the provinces from which the appointments are to be made shall select, from among the teachers in their provinces who have served for a period of not less than one year, those who possess the best qualifications to receive the instruction in question and shall recommend them to the Director of Education for appointment accordingly.

[1857-2.]

SECTION 1828. Contract to be Entered into by Appointees. — All teachers appointed hereunder shall sign a contract by which they shall bind themselves to serve, upon the completion of the special and proper course or courses of study, as municipal or Insular teachers in any of the municipalities of the province of their origin and faithfully to discharge the duties of the office for the salary which may be fixed by competent authority during a period of time equal to that employed by them in study under the privileges hereof; but with the approval of the Director of Education the performance of such service may be postponed, in the case of a teacher who desires to complete his education at his own expense, during the period requisite for such purpose.

[1857-2.]

SECTION 1829. Travel Expenses, Subsistence En Route, and Monthly Stipend. — Teachers selected shall be entitled to travel and subsistence expenses
from their place of residence to Manila and vice versa, and shall receive during the trip and their stay in Manila for attendance at said special classes, as compensation of all expenses, an amount at least equal to that which they received as municipal or Insular teachers on leaving their municipalities, providing the sum shall not exceed forty pesos per month.

[1857-4.]

CHAPTER 42

Bureau of Agriculture

ARTICLE I

Organization of Bureau

SECTION 1849. Chief Officials of Bureau of Agriculture. — The Bureau of Agriculture shall have one chief and two assistant chiefs, to be known respectively as the Director of Agriculture and the Assistant Directors of Agriculture.

[2319-1 (Bur. Agriculture); Comp., 1066.]

SECTION 1850. Functions of Bureau of Agriculture. — It shall be the function of said Bureau to collect and disseminate useful information pertaining to agriculture in the Philippine Islands, to encourage the use of improved agricultural methods; and, in general, to promote the development of the agricultural resources of the Archipelago, as follows:

(a) By the introduction of new domesticated animals, and the improvement of the breeds of domesticated animals now found in the Islands;

(b) By the control and eradication of diseases of live stock;

(c) By the investigation of soil and climatic conditions, and the methods of producing and handling agricultural products;

(d) By the introduction, production, and distribution of improved seeds and plants;

(e) By the control and eradication of diseases, insects, and other pests injurious to cultivated plants;

(f) By the operation of a system of demonstration and agricultural
extension work;

(g) By the collection of agricultural statistics; and

(h) By the publication and distribution of bulletins, circulars, and other printed matter.

SECTION 1851. Experiment Stations, Farms, and Stations for Agricultural Instruction. — In such places in the Philippine Islands as may be considered suitable for the purpose, the Director of Agriculture shall, as funds shall be available therefor, establish, equip, maintain, and operate experiment stations, farms, stock farms, and stations for practical agricultural instruction.

[2226-1.]

In the Bureau of Agriculture is also vested the supervision and control of American agricultural colonies.

[Ex. Or. 59 (1914).]

SECTION 1852. Stations Operated Jointly by Bureau of Agriculture and Other Body. — Where circumstances are deemed favorable, stations for practical agricultural instruction may be established and operated by the Bureau of Agriculture in cooperation with any province, municipality or agricultural association of the Philippine Islands; but such stations shall, in all cases, be managed under the supervision and control of the Director of Agriculture.

[2226-2.]

SECTION 1853. Control Over Exportation and Importation of Plant Material. — The exportation from and the importation into the Philippine Islands of all plant material or parts thereof or of any material whatsoever which may be used for packing material or covering thereof is prohibited except through such ports as may be designated by and subject to such rules and regulations as may from time to time be prescribed by the Director of Agriculture and approved by the Secretary of Public Instruction.

[2515-1.]

SECTION 1854. Protection of Agricultural Interests from Plant Diseases. — The Director of Agriculture shall, subject to the approval of the Secretary of Public Instruction, make and enforce such rules and regulations as he may deem necessary to protect the agricultural interests in any district infested or infected with any injurious or dangerous plant pest or disease which may have become
established or which is liable to become a menace to said interests.

[2515-2.]

SECTION 1855. **Provincial Agricultural Nurseries Under Supervision of Director of Agriculture.** — The provincial board of each province of the Philippine Islands shall establish, maintain, and hereafter provide for the necessary operating expenses of at least one public agricultural nursery for the cultivation and propagation of fruit trees and other agricultural products, which shall be located at the capital or the most suitable place of the province, to be fixed by the Director of Agriculture, who shall in this respect be guided by the climatic conditions, productivity of the soil, means of communication, and other pertinent considerations. In case the public good requires it, such nursery may be transferred, upon recommendation of the Director of Agriculture, from one place of the province to another where a nursery does not yet exist, as hereinafter provided.

[2585.]

SECTION 1856. **Municipal Agricultural Nurseries Under Supervision of Director of Agriculture.** — Any municipal council may establish, maintain, and operate similar nurseries on its own account, upon petition by such municipal council, approved by the provincial board, with the concurrence of the Director of Agriculture.

[2585.]

SECTION 1857. **Supervisory Authority of Director of Agriculture.** — The Director of Agriculture shall have the exclusive general supervision of all agricultural work done in these nurseries, and shall from time to time confer with the provincial board concerning the progress made and shall recommend the improvements that should be introduced in said nurseries. The Director of Agriculture may, for good cause, at any time close any nursery temporarily, informing the public of this fact by posting a notice to this effect at a conspicuous place in said nursery.

[2585.]

**ARTICLE II**

**Animal Quarantine**

SECTION 1858. **Terms Defined.** — "Domestic animals", as herein used, includes horses, mules, asses, cattle, carabaos, hogs, sheep, goats, dogs, deer, and circus animals or those intended to be used for show purposes.
"Dangerous communicable disease", as herein used, includes glanders or farcy, surra, rinderpest, hemorrhagic septicemia, hog cholera, foot-and-mouth disease, contagious pleuropneumonia, or any other acute communicable disease which may cause a mortality of over five per centum in the period of one month.

SECTION 1859. Bringing of Diseased Animal Into Islands Forbidden. — Except upon permission of the Director of Agriculture, it shall be unlawful for any person knowingly to ship or otherwise bring into the Philippine Islands any animal suffering from, infected with, or dead of any dangerous communicable disease, or any effects pertaining to such animal which are liable to introduce such disease into the Philippine Islands.

Any such animal or its effects may be permitted by the Director of Agriculture to enter the Islands under such conditions as to quarantine, cremation, or other disposal as he may direct, or which shall be deemed by him sufficient to prevent the spread of any such disease.

SECTION 1860. Removal of Diseased Animal from Province to Province Prohibited. — It shall be unlawful for any person knowingly to ship, drive, or otherwise take or transport from one island, province, municipality, township, or settlement to another any domestic animal suffering from any dangerous communicable disease or to expose such animal, either alive or dead, on any public road, street, or highway where it may come in contact with other domestic animals.

SECTION 1861. Regulation Concerning Removal of Diseased Animals from Infected Localities. — When the Secretary of Public Instruction shall declare that a dangerous communicable animal disease prevails in any island, province, municipality, township, or settlement, and that there is danger of spreading such disease by shipping, driving, or otherwise transporting or taking out of such island, province, municipality, township, or settlement any class of domestic animals, it shall be unlawful for any person, firm, or corporation to ship, drive, or otherwise remove the kind of animals so specified from such locality except when accompanied by a certificate issued by authority of the Director of Agriculture stating the number and kind of animals authorized to be shipped, driven, taken, or transported, their destination, the manner in which they are authorized to be
shipped, driven, taken, or transported, and their brands and distinguishing marks. Such certificate shall also state that the animals in question have been inspected by a duly authorized agent of the Director of Agriculture and found free from dangerous communicable animal diseases and shall give the date of such inspection.

[1760-5.]

SECTION 1862. Powers of Director of Agriculture Relative to Animal Quarantine, Inspection, and Sanitation. — The Director of Agriculture is hereby authorized —

(a) To maintain inoculation, quarantine, and detention stations for domestic animals in such places as may be approved from time to time by the Secretary of Public Instruction, and to place all animals arriving from foreign and domestic ports or interior places in quarantine for such time as he may deem necessary to prevent the introduction and spread of dangerous communicable animal diseases.

(b) To inspect all domestic animals arriving by boat, rail, or otherwise in the cities, ports, or places where quarantine stations are maintained and in such other places as he may deem necessary for the purpose of preventing the introduction and spread of dangerous communicable animal diseases within the Philippine Islands.

(c) To require that animals which are suffering from dangerous communicable diseases or have been exposed thereto be placed in quarantine at such place and for such time as may be deemed by him necessary to prevent the spread of such disease.

(d) To require the cleaning and disinfecting of any utensil, place, corral, yard, or building deemed by him to be infected with dangerous communicable animal disease, and to prohibit the keeping of any domestic animals in such place, corral, yard, or building until it has been placed in a sanitary condition.

(e) To require the cleaning and disinfecting of any boat, car, vehicle, or other conveyance deemed by him to be infected with dangerous communicable animal disease, and to prohibit its further use for transporting domestic animals until it has been placed in a sanitary condition.

(f) To cooperate with provincial and municipal boards in the
suppression of dangerous communicable animal diseases and in the establishment and maintenance of municipal slaughterhouse and milk-inspection systems, the object of which shall be to prevent the slaughter and sale of animals having diseases or injuries of such a nature as to render the meats and other food products derived from them dangerous or unwholesome for human food.

[1760-6.]

(g) To prescribe all necessary measures for the enforcement of the provisions of subsections (c), (d), and (e) above. The provincial governor of the province concerned shall have the direction of and be responsible for the enforcement of the measures so prescribed.

[2303-1.]

SECTION 1863.  Delivery of Diseased Animal to Place of Quarantine. — When the Director of Agriculture shall order any animal to be placed in quarantine under the provisions of this article, the owner of such animal, or his agent, shall deliver it at the place designated for the quarantine and shall provide it with proper food, water, and attendance. Should the owner or his agent fail to comply with this requirement the Director of Agriculture may furnish supplies and attendance needed, and the reasonable cost of such supplies and attendance shall be collectible from the owner or his agent.

[1760-7.]

SECTION 1864. Disposition of Body of Animal Dying of Rinderpest. — The owners of animals which die having rinderpest shall, where practicable, cause their bodies to be burned and shall inter any unconsumed portions remaining. Where it is impracticable to burn such bodies, they shall cause them to be interred at a depth of at least one meter below the surface of the ground and thoroughly covered with earth.

[262-1.]

It shall be unlawful to remove the skin, horns, or any part of the body of an animal which dies having rinderpest, except the bile or blood serum for use in immunizing other animals against the disease, and the removal of such materials shall be effected only by a veterinarian duly authorized by the Director of Agriculture.

[262-2.]
SECTION 1865. Unlawful Disposition of Parts of Animal Dying of Rinderpest. — It shall be unlawful for any person knowingly to have in his possession, or knowingly to sell, offer for sale, or export the skin, horns, or any other part of an animal which has died having rinderpest, except the bile or blood serum; and all persons having in their possession skins, horns, or other portions of such animals shall destroy them by burning or shall inter them. Officers of the law are hereby authorized to seize and destroy such skins, horns, or other portions of the body of any animal which has died having rinderpest wherever found.

[262-3.]

SECTION 1866. Marking of Cattle Afflicted with Surra. — It shall be lawful for any duly authorized agent of the Bureau of Agriculture or of the Bureau of Science to mark any animal found to be afflicted with surra by fastening in its right ear a metal tag marked with the letter "S" and with a number. It shall be unlawful to remove any such tag affixed as provided in this section until the animal so marked has been pronounced free from surra by a duly authorized agent of the Bureau of Agriculture or of the Bureau of Science.

[1156-1, 2.]

SECTION 1867. Prohibition Against Bringing of Animals from Infected Foreign Countries. — When the Secretary of Public Instruction shall by general order declare that a dangerous communicable animal disease prevails in any foreign country, port, or place and that there is danger of spreading such disease by the importation of domestic animals therefrom, it shall be unlawful for any person knowingly to ship or bring into the Philippine Islands any such animal, animal effects, parts, or products from such place, unless the importation thereof shall be authorized under the regulations of the Bureau of Agriculture.

ARTICLE III

Grading of Fibers

SECTION 1868. Words and Phrases Defined. — Words and phrases used in this article shall be taken in the sense indicated below:

(a) "Fiber" is used with reference to its common and commercial significance and not to its scientific meaning. In this article the term means the raw material only and not fibers partially or entirely manufactured.

(b) "Abaca" shall mean the fiber of the plant of the same name, which is
known technically as *Musa textilis* and commercially as "manila hemp", "manila", and "hemp".

\[(c)\] "Maguey" (cantala) shall mean the fiber of the plant of the same name, which is known technically as *Agave cantala* Roxb., and commercially as "maguey", "manila maguey", and "Philippine maguey".

\[(d)\] "Sisal" shall mean the fiber of the true sisal plant, *Agave sisalana* Per., which is sometimes known locally as "maguey de Hawaii".

\[(e)\] "Strand" shall mean several fibers twisted together by hand for tying bundles or hanks.

\[(f)\] "String" shall mean a handmade rope or strand of abacá, maguey, or sisal which has been used for tying several bundles or hanks together.

\[(g)\] "Tow" shall mean pieces of broken fiber or fine fibers, interwoven in such a way as to break wholly or in part during the operation of carding at the mill.

\[(h)\] "Waste" shall mean the broken fiber or partially cleaned fiber strips which fall under the knife or machine during the operation of fiber extraction.

[2380-1.]

**SECTION 1869. Official Standards for Commercial Grades of Fibers.** — The Director of Agriculture shall determine the official standards for the various commercial grades of abacá, maguey, and sisal. Each grade shall have its proper designation and a corresponding distinctive mark, both of which, together with the basis upon which the several grades are determined, shall be defined by the Director of Agriculture in a general order. Such order shall have the approval of the Secretary of Public Instruction; and for the dissemination of information, copies of the same shall be supplied gratis to the foreign markets, provincial governors, municipal presidents, and to such other persons and agencies as shall make request therefor.

If any of these standards should at any time be changed notice shall be given in the local and foreign markets for a period of at least six months before the new standard shall go into effect.

[2380-2 (a, c, d).]
SECTION 1870. Official Standards for Certain Other Fibers. — When the condition of the fiber trade renders such course expedient, the Director of Agriculture may likewise fix standard grades for abacá which may have been partially cleaned or prepared in the form of tow, waste, or strings. He may also establish standards for the fiber of any species of Musa other than abacá for which there shall be a demand in the market.

[2380-2 (f).]

SECTION 1871. Preservation of Official Standards. — The originals of all official standards shall be prepared in suitable form and shall be securely kept in the Bureau of Agriculture, being subject to renewal in the discretion of the Director of Agriculture, but without variation of the standards, as occasion may require.

[2380-2 (d).]

SECTION 1872. Supply of Secondary Standards for Uses of Trade. — Specimens of the different grades of fibers conforming to the original official standards shall be prepared by the fiber division of the Bureau of Agriculture, and after certification by the Director of Agriculture shall, upon request, be supplied, as secondary official standards, to all authorized grading establishments, provincial governments, chambers of commerce, planters' associations, and other persons or institutions directly interested in the trade, the actual cost of such specimens to be paid in advance by the party requesting the same.

Secondary standards prepared by the Bureau of Agriculture, as well as authorized sets prepared by grading establishments and duly certified, shall be deemed to be official standards for all purposes.

[2380-2 (b).]

SECTION 1873. Renewal of Secondary Standards by Grading Establishment. — Grading establishments may, solely for their own use, prepare duplicates of secondary official standards kept by them; but it shall be unlawful for any person to use such duplicate before it shall have been approved and certified by the Director of Agriculture or his authorized agent.

[2380-2 (e).]

SECTION 1874. Classes of Grading Establishments. — There shall be six classes of grading establishments which shall be classified (according to the quantity of loose fiber they grade and bale per annum) as follows: First-class
establishments, handling five thousand metric tons and above; second-class establishments, handling between two thousand five hundred and five thousand metric tons; third-class establishments, handling between two thousand and two thousand five hundred metric tons; fourth-class establishments, handling between one thousand and two thousand metric tons; fifth-class establishments, handling between five hundred and one thousand metric tons; and sixth-class establishments, handling less than five hundred metric tons.

[2380-3 (c).]  

The classification of grading establishments shall be based on the quantity of fiber graded and baled during the year previous to the one for which a grading permit is desired. In the case of a new establishment, the classification shall be made at the end of the first year and it shall pay the fee corresponding to such year; and the Director of Agriculture may, in his discretion, require a bond in a reasonable amount to secure such payment.

[2380-3 (d).]  

SECTION 1875. Grading Permits. — No person shall engage in grading abacá, maguey, or sisal, unless a permit shall have previously been obtained, which shall be signed by the Director of Agriculture, such permits to be known as "grading permits".

[2380-3 (b).]  

SECTION 1876. Fees for Grading Permits. — Grading permits shall be furnished to any grading establishment the owner or owners of which shall prove to the Director of Agriculture that they possess the necessary qualifications to carry on the work, and on payment in advance of an annual fee of one thousand pesos for first-class, five hundred pesos for second-class, two hundred and fifty pesos for third-class, one hundred pesos for fourth-class, fifty pesos for fifth-class, and twenty-five pesos for sixth-class establishments.

[2380-3 (d).]  

SECTION 1877. Charges for Grading and Baling. — So far as their facilities shall extend beyond the requirements of their own business, grading establishments shall grade and bale fibers for other owners when delivered in fit condition for such process. No grading establishment shall charge more than eight pesos per metric ton for baling and grading any fiber within the purview of this law; but any expense incident to tying the fiber into hanks of proper size or drying it, if wet, shall be borne by the owner.
SECTION 1878. Grading of Fibers.— In the grading of fibers, each grade prepared shall correspond to one of the official standards, and it shall also bear the same designation and mark as the latter. The set of official standards shall be placed in a prominent position in the grading shed for reference.

SECTION 1879. Use of Private Marks by Exporters. — Every grading establishment shall have the right to use private marks, or brands, in connection with the name of the official standard, providing that such marks shall have been previously registered at the Bureau of Agriculture and their use authorized by the same, and also providing that each mark shall constantly refer to the same official standard or a specified type thereof. Application forms for the registration of private marks can be obtained free of charge from the Director of Agriculture.

The Director of Agriculture may, after giving the grading establishment one month's notice in writing, cancel the brand or brands of any grading establishment when it shall have been proved that such brand or brands have not been constant or if their use shall have led to mistakes or confusion. The order of cancellation shall take effect immediately, without prejudice to carrying the matter in appeal to the Secretary of Public Instruction, who, in the case of a decision adverse to the Director of Agriculture, shall order that the brand or brands canceled be restored.

SECTION 1880. Baling of Fibers for Export. — All fibers within the purview of this law which are intended for export shall be pressed in bales approximately of the following dimensions and weight: Length, one meter; width, fifty centimeters; height, fifty-five centimeters; and weight, one hundred and twenty-five kilos, net.

Every bale of fiber shall be free from strings, waste, tow, damaged fiber, fiber not identical with that which constitutes the bale, or any extraneous matter, and the fiber shall be thoroughly dry.

All hanks of fiber contained in a bale shall be uniform in quality, and each hank shall also be securely tied by a strand to hold the hank together, and which shall be identical with the fiber which constitutes the bale.

In any grade of abacá in which the quality of the fiber may be injured by
excessive pressure, the approximate dimensions and weight of each bale of such fiber shall be determined in a general order by the Director of Agriculture. He shall in like manner determine the limit of the diameter of hanks contained in bales, the manner in which these hanks shall be arranged in the bale, and the manner of labeling and tying of each entire bale.

[2380-5 (a, b).]

SECTION 1881. Supervision of Grading and Baling of Fibers. — Grading establishments and the grading and baling of fibers shall be subject to the supervision of the Bureau of Agriculture; and it shall be the duty of the Director of Agriculture to provide an adequate force for the inspection and supervision of such places and processes.

[2380-6 (a, c).]

The chief of the fiber division of the Bureau of Agriculture shall be chief fiber inspector, and shall receive compensation therefor in addition to his salary of not to exceed two thousand pesos per annum.

[2380-6 (b).]

SECTION 1882. Distribution and Duties of Fiber Inspectors. — One or more fiber inspectors, and such number of assistants as may be required, shall be stationed at each export port and at such other grading stations as the Director of Agriculture may deem necessary, upon the request of the party or parties concerned. The duty of such inspectors shall be to make a periodical inspection of all grading establishments within their jurisdiction; to inspect all graded and baled fibers within the purview of this law, which are intended for export; to collect all fees of inspection; and to issue to the shipper or owner of the fiber a certificate or certificates to be known as "certificates of inspection" which shall set forth the result of his inspection by showing the total number of bales inspected by him for each shipper or owner, the number of such bales of each grade and mark (if any), and such other additional data as may be stipulated by the Director of Agriculture.

[2380-6 (c).]

SECTION 1883. Detail of Fiber Inspectors for Instruction of Producers. — The Director of Agriculture shall, from time to time, and as the conditions of the service permit, detail fiber inspectors for educational work among the fiber producers of the Islands. It shall be the duty of such inspectors to instruct the producers as to the manner in which they should prepare their product so as to meet the requirements of this article, and to give them such other information as will enable them to understand the grade or grades of fibers they prepare and the
current prices therefor.

[2380-6 (d).]

SECTION 1884. **Grading, Baling, and Inspection of Fibers.** — All fibers of which the official standards shall have been established as hereinabove contemplated shall be graded, baled, inspected, approved, and certified as in this law provided.

[2380-6 (g).]

SECTION 1885. **General Requirement as to Grading and Certification of Fibers.** — No fiber within the purview of this article shall be exported from the Philippine Islands in quantity greater than the amount sufficient to make one bale, without being graded, baled, inspected, and certified as in this law provided; and subject to the same limitation as to amount, no fiber shall be shipped by any grading establishment at any place in the Philippine Islands where an available fiber inspector is located to any other port in the Islands without compliance with the same requirement, except upon written permission of the Director of Agriculture.

SECTION 1886. **Notice to be Given to Fiber Inspectors.** — A grading establishment shall give the fiber inspector four days' notice in writing when practicable, stating the number of bales ready for inspection, and, when practicable, the name of the steamer on which same is to be shipped, and the destination of the shipment.

[2380-6 (h).]

SECTION 1887. **Place and Manner of Inspecting Fibers.** — Inspections shall be made in the regular grading shed, where one bale of every twenty, and such additional bales as the inspector shall deem necessary, shall be opened and thoroughly examined. In case of the receipt of a shipment of fiber which has been graded and baled but not inspected, inspection of any such shipment shall be made at such place as he may designate, and the owner of such fiber shall provide for the transportation of the bales to be inspected to and from the place of inspection.

It shall be the duty of the fiber inspector to determine whether or not the grade inspected conforms with the official standard for the same, whether or not the private mark (if any) used is correct, and whether the baling and labeling is in conformity with law and the lawful orders or regulations of the Bureau of Agriculture.
SECTION 1888. Inspection of Premises of Grading Establishment. — The fiber inspector or other person acting under his authority shall have free access to the grading and baling sheds; and also to the warehouses where the bales are stored, of any grading establishment within his jurisdiction, during working hours, to make an inspection, for the purpose of satisfying himself as to the propriety of the methods used therein. He shall also see that the approved set of official standards is always carefully preserved and renewed within the specified period.

SECTION 1889. Certification of Inspected Fibers. — Every shipment of graded and baled abacá, maguey, or sisal, which has been inspected and approved, shall be accompanied by a certificate or certificates of inspection attached to the bill of lading and duly signed by the fiber inspector who made the inspection. All certificates of grading shall be prepared in quadruplicate, the original and one copy to be given the owner, one copy to be forwarded to the Director of Agriculture, and one copy to be filed in the inspector's office.

SECTION 1890. Transfer of Certificate to New Owner — Issuance of Secondary Certificate. — When a lot of fiber, which has been graded, baled, and duly inspected and approved, is transferred by sale or otherwise from one owner to another, the certificate of inspection shall accompany the lot and the transfer of ownership noted thereon by the fiber inspector in the locality where the transfer has taken place. If, however, a new certificate is desired by the purchaser, the same shall be issued to him by the local fiber inspector. Such certificate, however, shall be known as "secondary certificate of inspection".

SECTION 1891. Second Inspection of Fiber Shipped from Port to Port. — Fiber which has been duly inspected, graded, baled, and shipped from one port to another in the Philippine Islands shall not be subject to further inspection at the port of destination, except upon written complaint received by the chief fiber inspector, providing that during transit the bales shall not have been exposed to moisture or any other agency which is likely to impair their quality.

SECTION 1892. Inspection Fee. — Ten centavos shall be charged and
collected by the appropriate fiber inspector for each bale of fiber inspected and stamped by him, whether approved or rejected. Such charges shall be paid by the owner of the fiber and receipt therefor shall be given him.

[2380-6 (n).]

SECTION 1893. Refund of Inspection Fee Upon Fibers Used in Local Manufactures. — Any person purchasing graded, baled, and inspected fiber for manufacture in the Philippine Islands into yarn, twine, rope, or other articles shall be refunded the inspection fee hereinbefore provided for upon presentation to the Director of Agriculture of the certificate of inspection covering the number of bales consumed in such manufacture, together with an affidavit that said number of bales has actually been consumed in such manufacture within the Islands.

[2380-6 (o).]

CHAPTER 43
Bureau of Supply

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1894. Title of Chapter. — This chapter shall be known as the Supply Law.

ARTICLE I

Organization of Bureau

SECTION 1895. Chief Officials of Bureau of Supply. — The Bureau of Supply shall have one chief and one assistant chief, to be known respectively as the Purchasing Agent and Assistant Purchasing Agent.

[1407-24.]

SECTION 1896. Functions of Bureau of Supply. — It shall be the function of the Bureau of Supply to procure and furnish supplies to the various Offices, officials, and branches of the Government and to other persons entitled to make purchases through said Bureau, the same being required for official or other lawful use; and in the absence of special provision, all purchases of supplies for the use of the various Departments, Bureaus, and Offices of the Insular Government or for the use of a chartered city or of any province shall be made exclusively through
When municipalities are desirous of purchasing supplies through the Bureau of Supply, the Governor-General may by order require the Purchasing Agent to furnish the same.

The Governor-General may also, in his discretion, authorize the performance of the same service for the authorities of the United States in the Philippine Islands or for other persons therein.

ARTICLE II

Purchase of Government Supplies

SECTION 1897. Scope of Term "Supplies". — "Supplies", as herein used, includes everything, except real estate, which may be needed in the transaction of official business or for public use, whether of the nature of furniture, equipment, stationery, materials for construction, live-stock, foodstuffs, or personal property of any sort.

SECTION 1898. Authorization of Purchase in Other Mode than Through Bureau of Supply. — Purchases which, under section one thousand eight hundred and ninety-six hereof, are required to be made through the Bureau of Supply may be effected through other channel when the public interest so requires and the Governor-General shall so order.

In cases where the Governor-General exercises the power herein conferred he shall, if practicable, make provision, in the order conferring the authority, for such restrictions upon the method or methods of purchase as will secure the articles in question at the lowest prices consistent with the emergency presented and the conditions of the market.

SECTION 1899. General Exceptions. — A purchase may in any case be effected in the open market and without the intervention of the Bureau of Supply, if the purchaser so desires, in either of the following situations:

(a) Where a purchase is made from the United States Government; or
where an article is purchased upon terms fixed by contract between
the United States Government and the dealer, of which the
Government of the Philippine Islands is allowed the benefit.

[Ex. Or. 26 (1911).]

(b) Where purchase is made of materials, supplies, or other articles
needed for the use of a provincial government, such things being
 procurable in the province at prices deemed by the provincial board
to be reasonable.

[231-1; 140-1; Comp., 2054.]

(c) Where purchase is made of materials or supplies for use in the
construction, repair, or maintenance of a public work upon the
occasion of any emergency involving danger to life or property or in
any case where the location of the work is remote from Manila.

[584-6.]

ARTICLE III
Requisitions for Supplies

SECTION 1900. Requirement of Requisition. — No order for supplies
shall be filled by the Bureau of Supply for any branch of the Government except
upon written requisition as hereinbelow provided.

[146-6.]

SECTION 1901. Officers Having Authority to Draw Requisitions. —
Insular requisitions shall be drawn by the chief of Bureau or Office concerned or
other officer having control of the appropriation to which the expenditure is
chargeable; provincial requisitions shall be drawn by the provincial treasurer;
municipal requisitions, by the municipal treasurer; requisitions for the city of
Baguio, by the treasurer of said city; and for the city of Manila, by the head of the
department of the city government for which the supplies are required.

[146-6.]

SECTION 1902. Certificate Showing Existence of Appropriation. —
Every requisition must be accompanied by a certificate, signed by the person
having control of the disbursement of the fund against which the proposed
expenditure is chargeable, showing that an appropriation therefor exists and that
the estimated amount of such expenditure has been set aside for its liquidation.

[820-1 (e); 2119-2.]

SECTION 1903. Approval of Requisition. — Provincial and municipal requisitions and requisitions for supplies for the city of Baguio shall be approved by the Executive Secretary. In the case of the city of Manila the certificate of the municipal board approving the requisition shall be sufficient.

SECTION 1904. Action in Emergency Cases. — With the approval of the Executive Secretary, a request for the delivery or forwarding of supplies for a province or municipality, or the city of Baguio, may be acted upon, in a case of emergency, before the requisition and certificate of appropriation are received, the requisitioning officer being responsible for the prompt submission of the same through the usual channels.

ARTICLE IV

Standardization

SECTION 1905. Standardization of Supplies. — The Governor-General may, by executive order, constitute a committee on standardization of supplies, whose duty it shall be, after studying the requirements of the various branches of the service, to establish certain makes, grades, qualities, or kinds of material and equipment as the standards of their class to be furnished for Government use, and said committee shall also direct the use and redistribution of serviceable material and equipment belonging to the various branches of the service, whenever in its opinion the same can be used more advantageously elsewhere, subject to the restrictions of the existing appropriation law.

After the standards of any classes of material or equipment have thus been established, the Purchasing Agent shall furnish no others upon requisitions unless (1) specifically authorized by the Governor-General, (2) sanctioned by subsequent action of the committee, or (3) to admit of the disposal of material and equipment already on hand.

[Ex. Or. 62 (1914).]

ARTICLE V

Charges for Supplies

SECTION 1906. Charges for Supplies. — For services rendered and supplies furnished, the Bureau of Supply shall charge the cost thereof plus a
surcharge of five per centum or such other rate not in excess of seven and one-half per centum as shall be fixed by the Governor-General. "Cost", as here used, shall include, in the case of supplies, not only the original price but the freight and expenses incidental to delivery at the warehouse of the Bureau of Supply in Manila.

[146-6; 2319-1 (Bur. Sup.).]

SECTION 1907. Expense of Delivery. — Upon shipping supplies to points out of the city of Manila the Purchasing Agent shall prepay the cost of transportation or settle the account therefor, and shall include such amount as a separate item in his bill.

[820-1 (b); 1361-1; 1679-1.]

No charge shall be made for the delivery of Government supplies in the city of Manila except where the Bureau of Supply is subjected to extra expense through the failure of the purchasing Bureau or Office to accept timely and proper delivery, in which case such extra expense may be charged.

ARTICLE VI

Cold Storage and Ice Plant

SECTION 1908. Operation of Cold Storage and Ice Plant. — The Bureau of Supply shall operate the Insular cold storage and ice plant in Manila, shall rent cold-storage space therein, and shall dispose of the products thereof according to law.

Receipts of the division of cold storage and ice plant in the Bureau of Supply shall constitute a separate reimbursable fund to the credit of said division.

[1609-1, 2; 2319-1 (Bur. Sup.).]

SECTION 1909. Supply of Ice and Cold Storage to United States Army and Employees of United States. — Cold storage and ice shall be supplied by the Bureau of Supply to the Army of the United States in the Philippine Islands in accordance with the contracts from time to time entered into between the Insular Government and the Commanding General of the United States Army, Philippine Department.

[315-7.]

The Bureau shall also furnish and deliver ice for private use to officers, soldiers, and sailors of the United States Army and Navy, in Manila, and to
employees of the civil service of the Insular Government, or of any of the departments thereof, or in the offices of the military government, at the same price as shall be fixed for furnishing ice to the Army of the United States.

[Comp., 2064.]

SECTION 1910. Competition with Private Firms Prohibited. — The cold storage and ice plant shall not engage in competition with private individuals or corporations in providing cold storage or ice or distilled water, but should there be any cold-storage space available not required by the Army of the United States under its contract with the Insular Government, such space may be made available for private individuals at prices to be fixed by the Purchasing Agent with the approval of the Secretary of Public Instruction; but the terms so fixed shall be such as not to create a competition with existing industries. Ice and distilled water produced in the plant, if in excess of the demands for the purposes specified in the last preceding section, may be disposed of to the public at large under such restrictions to be fixed by the Purchasing Agent, with the approval of the Secretary of Public Instruction, as shall not constitute a competition with existing industries.

[315-9; 1407-27; 1609-2; Comp., 2065.]

ARTICLE VII

Inspection of Stocks of Supplies on Hand

SECTION 1911. Inspection of Stocks of Supplies on Hand. — The Purchasing Agent, or his duly authorized representative, shall make an annual inspection or more frequently in the discretion of the Governor-General of the stock of supplies kept on hand by each Bureau, Office, or other branch of the Insular Government, or by the city of Manila, in the manner hereinafter prescribed, for the purpose of ascertaining what supplies are carried in stock that, in his opinion, are unnecessary.

Each chief of Bureau or Office, or other branch of the Insular Government, or department of the city of Manila, shall within fifteen days after receipt of written notice from the Purchasing Agent, prepare and submit to the latter an itemized statement of all supplies he has on hand, showing the quantities thereof, the purposes for which they are to be used, the length of time they have been in stock, and the condition thereof. As soon as possible thereafter, the Purchasing Agent may, in his discretion, cause an inspection of such supplies to be made, and the chief of such Bureau, Office, or other branch of the Insular Government, or department of the city of Manila, shall render all the assistance necessary for the due accomplishment thereof.
SECTION 1912. *Report of Purchasing Agent to Governor-General.* — Upon the completion of such inspection, the Purchasing Agent shall prepare and submit to the Governor-General a written report covering such supplies found in stock as he deems unnecessary, giving a full description of the condition thereof and submitting his recommendations as to the advisability of continuing such supplies in stock, which in his opinion are not commonly used, which quickly deteriorate, or which he considers unnecessary. Such action as the Governor-General may take thereon shall be final and notice thereof shall be given to the Insular Auditor, the Purchasing Agent, and the chiefs of Bureaus, Offices, departments, or other branches of the Government concerned.

[2553.]

**CHAPTER 44**

*Bureau of Prisons*

**PRELIMINARY ARTICLE**

*Title of Chapter*

SECTION 1918. *Title of Chapter.* — This chapter shall be known as the *Prison Law.*

**ARTICLE I**

*Organization of Bureau*

SECTION 1919. *Chief Officials of Bureau of Prisons.* — The Bureau of Prisons shall have one chief and two assistant chiefs, to be known respectively as the Director of Prisons, the Assistant Director of Prisons, and Second Assistant Director of Prisons.

These officers shall be supplied with furnished quarters at the main prison and shall be allowed laundry service and such other services to be rendered by prisoners as shall be sanctioned by the Secretary of Public Instruction.

[1407-25 (a, b).]

SECTION 1920. *General Jurisdiction of Bureau.* — The Bureau of Prisons shall have the general supervision and control of Insular and provincial prisons and of all penal settlements and shall be charged with the safe-keeping of
all prisoners confined therein or committed to the custody of said Bureau.

[1407-25 (b).]

SECTION 1921. Main Prison. — In the main prison shall be confined all Insular prisoners except as otherwise provided by law or regulation. This prison may also be used as a place of detention for other classes of prisoners or for the temporary safe-keeping of any person detained upon legal process.

SECTION 1922. San Ramon Penal Farm. — A penal farm shall be maintained at San Ramon, in the province of Zamboanga, Department of Mindanao and Sulu, for the confinement of provincial prisoners of the several provinces of the Department of Mindanao and Sulu and of Insular prisoners from these provinces.

The Director of Prisons shall have authority to designate the Superintendent of the San Ramon penal farm as summary court, by whom members of the San Ramon penal farm guard may be tried for violation of the regulations governing the same for willful or neglectful waste, loss, or destruction of arms, ammunitions or accouterments, for disobedience or disrespect toward their superior officers, absence from quarters or duty without leave, drunkenness, abandonment of employment without having secured proper release, willful violation or neglect of duty, or misconduct to the prejudice of good order and discipline. The punishment which may be imposed by this summary court shall not exceed the forfeiture of one month's pay, or discharge.

[2538.]

SECTION 1923. Bontoc Prison. — A prison shall be maintained at Bontoc for the detention and confinement of provincial prisoners of the Mountain Province and of Insular prisoners who are non-Christian inhabitants of the Mountain Province or of the Province of Nueva Vizcaya.

The maintenance of Insular prisoners of the Mountain Province or of Nueva Vizcaya detained or confined at Bontoc, and the return transportation of all such Insular prisoners from their place of detention or confinement to their homes when discharged, shall be paid from the funds of the Mountain Province or of the Province of Nueva Vizcaya, as the case may be.

[1876-12.]

SECTION 1924. Establishment of Penal Institutions by Governor-General — Transfers of Prisoners. — The Governor-General shall have authority to designate and establish Insular penal institutions or settlements. He shall also have
the power to direct, as occasion may require, the transfer of Insular prisoners between Insular penal institutions, or from an Insular penal institution to a provincial prison, or vice versa. The expenses of such transfers shall be borne by the Bureau of Prisons, except the cost of escort service rendered by the Constabulary.

[1703-10.]

ARTICLE II

Prison Régime in General

SECTION 1925. Detail of Prisoners to Public Works. — The Governor-General may, from time to time, detail Insular prisoners to work in any part of the Islands upon any public work not within the purview of section one thousand nine hundred and twenty-nine hereof; and the Secretary of Public Instruction shall fix the terms and conditions upon which any branch of the Government may receive the labor of such Insular prisoners.

[1703-12.]

SECTION 1926. Regulations of Bureau of Prisons. — The regulations of the Bureau of Prisons shall contain such rules as will best promote discipline in all Insular and provincial prisons and penal settlements and best secure the reformation and safe custody of prisoners of all classes.

[1407-25 (b).]

SECTION 1927. Duty of Prison Authorities to Enforce Sanitary Orders of Director of Health. — The officers in charge of all prisons, penal settlements, jails, and other places of confinement shall comply with and cause to be executed all sanitary orders, and put into force all sanitary regulations issued by the Director of Health for their several institutions.

[1407-s (c).]

SECTION 1928. Mode of Treatment of Prisoners. — Prisoners shall be treated with humanity. Juvenile prisoners shall be kept, if the jail will admit of it, in apartments separate from those containing prisoners of more than eighteen years of age; and the different sexes shall be kept apart. The visits of parents and friends who desire to exert a moral influence over prisoners shall at all reasonable times be permitted under proper regulations.

[413-12.]
SECTION 1929. Liability of Prisoners to Labor. — All convicted, 
able-bodied, male prisoners not over sixty years of age, may be compelled to work 
in and about prisons, jails, public buildings, grounds, roads, and other public works 
of the Insular Government, the provinces, or the municipalities, under general 
regulations to be prescribed by the Director of Prisons, with the approval of the 
Secretary of Public Instruction. Persons detained on civil process or confined for 
contempt of court and persons detained pending a determination of their appeals 
may be compelled to police their cells and to perform such other labor as may be 
deemed necessary for hygienic or sanitary reasons.

[1703-11.]

SECTION 1930. Assignment of Women to Work. — Convicted female 
prisoners may be assigned to work suitable to their age, sex, and physical 
condition.

[1703-11.]

ARTICLE III

Iwahig Penal Colony

SECTION 1931. Iwahig Penal Colony. — Upon the Iwahig reservation, in 
the Province of Palawan, there shall be maintained an institution subsidiary to the 
main prison, to be known as the Iwahig penal colony.

In this colony shall be kept such prisoners as may be transferred thereto 
from the main prison in accordance with regulations to be prescribed by the 
Director of Prisons. The discipline of the persons detained in this colony shall be 
of a reformatory and probationary character, and the surveillance over said colony 
and the colonists shall be less strict than is maintained in the main prison.

[1723.]

SECTION 1932. Superintendent of Colony — Justice of Peace. — The 
Iwahig penal colony shall be under the immediate supervision of a superintendent, 
who shall be an ex officio justice of the peace, and shall, within the limits of the 
colony, have the jurisdiction and all powers conferred upon justices of the peace by 
the laws of the Philippine Islands.

[1723-7.]

SECTION 1933. Privileges Based Upon Behavior and Service. — Persons 
detained at the Iwahig penal colony shall be known as colonists, and they may be
divided into classes and graded according to conduct, efficiency, and length of service; and subject to such regulations as shall be prescribed in reference thereto, they may be granted such extraordinary privileges as in the judgment of the superintendent of the colony their conduct, behavior, habits of industry, and length of service may justify.

[1723-3.]

SECTION 1934. Fishing Rights in Waters Adjacent to Colony. — The fishing rights in the waters of the bay along the shore line of the eastern boundary of the Iwahig penal colony, Island of Palawan, for a distance seaward of one and one-quarter statute miles are reserved for the exclusive use of the Government, for the subsistence and maintenance of the colonists, the prison officials and their families in said colony, and such pardoned or released colonists as may continue to reside therein.

[1594-1.]

SECTION 1935. Assignment of Land and Implements to Colonists. — Any colonist detained at the Iwahig penal colony may be provisionally granted a suitable plot of land within the reservation for the purpose of cultivating and improving the same, and may be furnished with such tools, implements, and agricultural supplies as may be deemed necessary for the proper cultivation of said land.

[1723-1.]

SECTION 1936. Families of Colonists. — The Iwahig colonists may, subject to the regulations of the Bureau governing the colony, be allowed to have their wives, children, and women to whom they are to be married, transported to the colony at Government expense and to have their families live on the reservation. Such privilege may, in any case, be revoked at any time by order of the superintendent of the colony, with the approval of the Director of Prisons. All members of the families of colonists living on the reservation shall be subject to the regulations governing the colony.

[1723-1.]

Families living in the colony may be subsisted from the general products of the colony until such time as the land cultivated in the colony by them shall be sufficiently productive for their support.

[1723-2.]
SECTION 1937. Clothing and Household Supplies for Colonists' Families. — In addition to the subsistence for colonists' wives and children hereinabove authorized, the superintendent of the colony may furnish, as a special reward to such colonists as in his opinion may merit the same, a reasonable amount of clothing and ordinary household supplies for their families living in the colony, said clothing and supplies to be paid for out of the regular appropriation for the maintenance of the Iwahig penal colony. Advances of this character may also be made by way of loan, subject to repayment if the financial condition of the colonist at a later date should warrant.

[1723-5.]

SECTION 1938. Participation of Colonists in Proceeds of Products. — Products grown, manufactured, or otherwise produced by the colonists may be sold under the supervision of the superintendent; and subject to such regulations as may be prescribed in reference thereto, the persons producing the same may be allowed such part of the proceeds thereof as shall be approved by the Secretary of Public Instruction.

[1723-4.]

SECTION 1939. Monthly Allowance in Cash. — Colonists occupying positions of special trust may, with the approval of the Secretary of Public Instruction, be granted a monthly allowance in cash, not to exceed five pesos, or an equivalent amount of supplies from the general store, to be paid or paid for from the regular appropriation for contingent expenses of the Iwahig penal colony.

[1723-6.]

SECTION 1940. Right of Released Colonist to Remain in Colony. — On the expiration of the sentence of any colonist he may, subject to the regulations, be allowed to continue to reside upon the reservation and to cultivate land and occupy a house to be designated and selected by the superintendent of the colony.

[1723-9.]

SECTION 1941. Supply Store for Iwahig Penal Colony. — The Director of Prisons, with the approval of the Secretary of Public Instruction, shall establish and maintain a general store for the sale of merchandise which may be required by the residents of the settlement, and for the purchase of produce which, under authority from the Secretary of Public Instruction, colonists residing at the settlement may dispose of for their own profit. Colony produce may be sold to others than residents of the settlement should there be more to be disposed of than
is required for the use of the colony and the main prison.

The supply-store fund shall be reimbursable, the receipts from the business of the supply store being available for the payment of the cost of supplies and other expenses incident to the conduct of said store, without reappropriation.

[1679-1.]

ARTICLE IV

Provincial Jails

SECTION 1942. Provincial Jails. — A jail for the safe-keeping of prisoners shall be maintained at the capital of each province; and in the absence of special provision all expenses incident to the maintenance thereof and of maintaining prisoners therein shall be borne by the province.

[413-1.]

Until the city of Manila shall maintain a separate institution for its prisoners, they shall be kept in the main prison, whether their status be that of provincial prisoners or municipal prisoners.

[1703-17.]

SECTION 1943. Visitation and Inspection of Provincial Jails. — The judge of the Court of First Instance and the provincial board shall, as often as the judge of the Court of First Instance is required to hold court in the province, make personal inspection of the provincial jail as to the sufficiency thereof for the safe-keeping and reformation of prisoners, their proper accommodation and health, and shall inquire into the manner in which the same has been kept since the last inspection. A report of such visitation shall be submitted to the Secretary of Finance and Justice, who shall forward the same or a copy thereof to the Director of Prisons.

[413-2.]

Once during each month the senior inspector of Constabulary in a province shall visit the provincial jail and make report upon its condition to the Director of Prisons.

[Ex. Or. 72 (1903).]

SECTION 1944. Provincial Governor as Keeper of Jail. — The governor of the province shall be charged with the keeping of the provincial jail, and it shall
be his duty to administer the same in accordance with law and the regulations prescribed for the government of provincial prisons. The immediate custody and supervision of the jail may be committed to the care of a jailer to be appointed by the provincial governor.

The provincial governor shall, under the direction of the provincial board and at the expense of the province, supply proper food and clothing for the prisoners; though the provincial board may, in its discretion, let the contract for the feeding of the prisoners to some other person.

[413-3; 449-1, 2; 610-5.]

SECTION 1945. Amount of Allowance for Feeding of Prisoners. — The ordinary allowance to be made by the provincial board for the feeding of prisoners by the governor of the province or such other person as may have the contract therefor shall, in case of persons arrested on criminal process, not exceed twenty centavos each per day; but the provincial board may pay more when necessary to the proper maintenance of the prisoners.

[413-3; 449-1, 2; 610-5.]

The compensation for the support of a prisoner arrested on civil process shall be at the rate of forty centavos per day, to be advanced weekly to the jailer by the plaintiff in the civil process, and to be taxable as costs.

[190-415; 397-1; 413-7.]

SECTION 1946. Record of Prisoners to be Kept by Jailer. — The governor, or the jailer appointed by him, shall keep a true and exact record of all prisoners committed to the provincial jail, and of all provincial prisoners awaiting trial before the Court of First Instance detained in any municipal jail of the province, which record shall contain the names of all persons who are committed, their place of abode, the time of commitment, the cause of their commitment, the authority that committed them, and the description of their persons; and when any prisoner is liberated such calendar shall state the time when and the authority by which such liberation took place; if any prisoner shall escape, it shall state particularly the time and manner of such escape; if any prisoner shall die, the date and cause of his death shall be entered on the record.

[413-4.]

SECTION 1947. Submission of Record to Court. — At the opening of each term of the Court of First Instance within his province, the governor shall return a copy of such record under his hand to the judge of such court; and if the
same be not forthcoming, it shall be the duty of the judge to require its production under penalty of contempt.

[413-5.]

SECTION 1948.  Transfer of Custody of Jail to Constabulary Officer. — In any province in which, in the opinion of the Governor-General, the provincial jail is not safely guarded, he shall have authority by executive order to direct that the senior Constabulary officer of such province shall take custody of the jail under the supervision of the provincial governor and guard the prisoners therein, using for this purpose members of the Philippine Constabulary as jail guards.

Such action shall in no wise alter the liability of the province for the expenses incident to the maintenance of prisoners or the keeping, repair, and construction of the jail; but the payment and subsistence of the Constabulary guard shall be at the expense of the Constabulary.

[610-5; Ex. Or. 72 (1903).]

SECTION 1949.  Preservation of Documents Relating to Confinement of Prisoners. — All warrants and documents of any kind, or attested copies thereof, by which a prisoner is committed or liberated, shall be regularly indorsed, filed, and kept in a suitable box by such governor or by his deputy acting as jailer, and such box, with its contents, shall be delivered to the successor of the officer having charge of the prisoner.

[413-9.]

When a prisoner is confined by virtue of any process directed to the governor or sheriff and which shall require to be returned to the court whence it issued, such governor or sheriff shall keep a copy of the same, together with his return made thereon, which copy, duly certified by said governor or sheriff, shall be presumptive evidence of his right to retain such prisoner in his custody.

[413-8.]

SECTION 1950.  Transfer of Prisoners to Jail of Neighboring Province. — In case there should be no jail in any province, or in case a provincial jail of any province be insecure or insufficient for the accommodation of all provincial prisoners, it shall be the duty of the provincial board to make arrangements for the safe-keeping of the prisoners of the province with the provincial board of some neighboring province in the jail of such neighboring province, and when such arrangement has been made it shall be the duty of the officer having custody of the prisoner to commit him to the jail of such neighboring province, and he shall be
there detained with the same legal effect as though confined in the jail of the province where the offense for which he was arrested was committed.

[413-10.]

SECTION 1951. Use of Jail for Detention of Fugitives from Justice. — Any provincial jail may be used for the safekeeping of any fugitive from justice from any province, and the jailer shall in such case be entitled to receive the same compensation for the support and custody of such fugitive from justice as is provided for other prisoners, to be paid by the officer demanding the custody of the prisoner, who shall be reimbursed for such outlay as a part of the costs of the prosecution.

[413-11.]

ARTICLE V

Status of Prisoners

SECTION 1952. Persons Deemed to be Municipal Prisoners. — The following persons are to be considered municipal prisoners:

(a) Persons detained or sentenced for violation of municipal or city ordinances.

(b) Persons detained pending trial before justices of the peace or before municipal courts.

(c) Persons detained by order of a justice of the peace or judge of a municipal court pending preliminary investigation of the crime charged, until the court shall remand them to the Court of First Instance.

(d) Persons who by reason of their sentence may be deprived of liberty for not more than thirty days. The imposition of subsidiary imprisonment shall not be taken into consideration in fixing the status of a prisoner hereunder except when the sentence imposes a fine only.

[1732-2.]

SECTION 1953. Persons Deemed to be Provincial Prisoners. — The following persons, not being municipal prisoners, shall be considered provincial prisoners:
(a) Persons detained pending preliminary investigation before a judge of the Court of First Instance or pending trial before the Court of First Instance.

[1703-3.]

(b) Persons who by reason of their sentence may be deprived of liberty for not more than one year or are subjected to a fine of not more than five hundred pesos, or are subjected to both penalties; but if a prisoner receives two or more sentences in the aggregate exceeding the period of one year, he shall not be considered a provincial prisoner. The imposition of subsidiary imprisonment shall not be taken into consideration in fixing the status of a prisoner hereunder except when the sentence imposes a fine only.

[1732-2.]

SECTION 1954. Insular Prisoners. — Prisoners who are neither municipal nor provincial prisoners shall be considered Insular prisoners, among whom shall be reckoned, in any event, all persons sentenced for violation of the Customs Administrative Law or other law within the jurisdiction of the Bureau of Customs or enforceable by it.

[1703-5.]

SECTION 1955. Confinement of Provincial Prisoners in Municipal Jails. — When the sentence of a provincial prisoner does not exceed three months, the provincial board may authorize his confinement during such period in a municipal jail if in the judgment of said board the public interest will be subserved thereby.

[2454-2.]

Provincial boards may, also, with the approval of the Governor-General, direct the confinement of persons detained pending preliminary investigation before a judge of the Court of First Instance or pending trial before the Court of First Instance, in the jail of the municipality where such investigation or trial is to be held, if no provincial jail be located therein.

[2454-1.]

SECTION 1956. Confinement of Municipal Prisoners in Provincial Jails. — Provincial boards may, with the approval of the Governor-General, direct the confinement of municipal prisoners in provincial jails when by reason of the lack, inadequacy, or insecurity of municipal jails such action becomes necessary, or
when in their judgment such confinement would best subserve the public interest.

[1923-1; 1966-1.]

SECTION 1957. Expense of Maintenance. — Except as otherwise specially provided, the expense of the maintenance of prisoners shall be borne as follows, regardless of the place of confinement: in the case of a municipal prisoner, by the city or municipality in which the offense with which the prisoner is charged or of which he stands convicted was committed; in the case of a provincial prisoner, by the province in which the offense was committed; and in the case of an Insular prisoner, by the Bureau of Prisons.

[1703-2, 4, 6, 20.]

SECTION 1958. Status of Prisoners as Affected by Parole, Allowance for Good Behavior, etc. — The provisions of law relative to paroles, conditional pardons, and the diminution of sentences for good behavior shall not be construed to change the original status of prisoners or to affect liability for their maintenance.

[1703-19; Comp., 2098.]

SECTION 1959. Status of Prisoner as Affected by Appeal. — Pending an appeal, the status of a prisoner shall not be changed, and whenever upon appeal to, or review by, a higher court, the status of a prisoner, as hereinbefore fixed, shall be changed by an increase or diminution of his sentence, the responsibility of the Insular Government or the provinces or municipalities, as the case may be, for the maintenance of such prisoner due to such change in sentence shall take effect from the date of judgment of the higher court and shall not be retroactive.

[1703-7.]

ARTICLE VI

Miscellaneous Provisions

SECTION 1960. Transportation Expenses Payable by Municipality. — All actual and necessary expenses incurred in the transportation, and guarding and subsistence of prisoners during transportation, from municipal jails to provincial jails, except the expenses of Constabulary escorts, if any, shall be paid from the funds of the proper municipality.

[1703-8.]

SECTION 1961. Transportation Expenses Payable by Province. — All actual and necessary expenses incurred in the transportation, and guarding and
subsistence during transportation, of Insular prisoners from provincial jails to an Insular prison, reformatory, or Insular penal institution, except the expenses of the Constabulary escort, if any there be, shall be borne by the proper province.

[1703-9.]

SECTION 1962. Return Transportation to be Borne by Bureau of Prisons. — The return transportation of all discharged Insular prisoners from their place of confinement to their homes shall be paid out of the appropriation for the Bureau of Prisons, except as otherwise especially provided.

[1703-9.]

SECTION 1963. Transfer of Prisoners from Provincial or Municipal Jail to Insular Prison or Vice Versa. — When, in the discretion of the Governor-General, the insanitary or insecure condition of any provincial or municipal jail makes it advisable, or when the public interests require, he may transfer to any Insular prison or penal institution all or any of the prisoners committed to such jail, and may also direct the return of said prisoners to provincial or municipal jails when deemed expedient. The Governor-General may also, whenever in his opinion it will be to the best interest of the province or municipality concerned, authorize the confinement of any prisoner sentenced to less than three months' imprisonment, including subsidiary imprisonment, in the jail of the municipality wherein the prisoner may have been convicted. The order of commitment of such prisoners, together with a copy of the order directing their transfer, shall accompany the prisoners and be delivered with them to the officer in charge of the penal institution to which they are sent.

[1703-14.]

The expenses of the transportation, guarding, subsistence, care, and maintenance of any prisoner transferred to any Insular prison or penal institution, or returned to any province for trial or for appearance as a witness or otherwise hereunder shall be a charge against the treasury of the province from which he was transferred, and the amount of said expenses shall be fixed by the Secretary of Public Instruction, with the approval of the Governor-General.

[Comp., 2095.]

SECTION 1964. Transportation and Clothes for Released Prisoner. — Upon the release of an Insular prisoner he shall be supplied by the Bureau of Prisons with transportation to his home, including a gratuity to cover the probable cost of subsistence en route, and if necessary, a suit of clothes of the value of not more than ten pesos, or in case the prisoner is deported, of not more than forty
pesos.

[2319-1 (Bur. Pris.).]

CHAPTER 45

Bureau of Printing

SECTION 1970. Chief Officials of Bureau of Printing. — The Bureau of Printing shall have one chief and one assistant chief, to be known respectively as the Director of Printing and the Assistant Director of Printing.

[296-1; 1407-26; 1679-1; Comp., 2135.]

SECTION 1971. Function of Bureau of Printing. — The Bureau of Printing shall be charged with the execution of all printing and binding, including work incidental to those processes, required by the Insular Government and such other work of the same character as said Bureau may, by law or by order of the Governor-General, be authorized to undertake, and shall have the control and operation of all plants maintained for the accomplishment of such service.

[296-8; Comp., 2135.]

SECTION 1972. Requisition for Work to be Done by Bureau of Printing. — All Government work done in the Bureau of Printing, except such as is required for the Bureau itself, shall be ordered on blanks prepared for that purpose by the Director of Printing, and these blanks shall be numbered consecutively in a series for the Governor-General and one for each Department, and must be approved by the Governor-General or the Secretary of the Department for which the work is to be done, as the case may be, and the Governor-General or the Secretary approving the requisition shall specify and determine the number of copies to be printed.

No Bureau or Office shall purchase any material for the use of the Bureau of Printing in connection with requisitions for printing and binding without the prior approval of the Governor-General.

[296-9.]

SECTION 1973. Printing of Forms Having Money Value. — Requisitions for the printing of official stamps, tickets, certificates, and other forms (except cedulas) which possess a face money value shall be forwarded to the Bureau of Printing through the offices of the Executive Secretary and the Insular Auditor and such printing shall be executed by the Bureau of Printing, after approval of the requisition by the Auditor or Deputy Auditor, under the supervision of a committee.
designated by the Bureau of Audits. The Insular Auditor shall be the custodian of all drawings, plates, or copy and proofs of whatever nature prepared for or utilized in such printing, and they shall be properly safeguarded by him when not in actual use and by the aforesaid committee during the time employed in printing.

[Ex. Or. 134 (1909.)]

SECTION 1974. **Supervision of Director Over Printing of Blank Forms.** — The Director of Printing shall carefully examine all requisitions for the printing of blank forms and shall make such suggestions to the offices from which they emanate as will secure good workmanship and general uniformity in the forms used for the same general purpose as well as economy in the cost of production.

The Bureau of Printing may keep printed forms in stock, as deemed expedient by the Insular Auditor in the case of accounting forms and by the proper Department head in case of other forms.

[1407-26 (b).]

SECTION 1975. **Forms and Style of Printing and Binding Government Work.** — The forms and style in which the printing and binding of Government work shall be executed and the material and the size of type to be used shall be determined by the Director of Printing, subject to the supervision of the Secretary of Public Instruction, having proper regard for uniformity, economy, workmanship, and the purposes for which the work is needed. The printing on stationery shall conform to such requirements as are prescribed by the Governor-General. Any requisition for apparently unnecessary printing or for printing which is believed to be unnecessarily costly shall be especially called to the attention of the Department head of the Office making such requisition.

[296-18; 1407-26 (b).]

SECTION 1976. **Stereotyping and Electrotyping.** — The Director of Printing may cause matter to be stereotyped or electrotyped when a large number of copies will be needed, or there is reason to believe that there will be a demand for the printing of other copies after the first order shall have been exhausted.

[296-5.]

SECTION 1977. **Preservation of Copies of Printed Matter.** — There shall be preserved in the Bureau of Printing at least one copy of each form, sheet, document, pamphlet, or volume printed, numbered according to the numbers of the orders under which they are printed.
SECTION 1978. *Price of Government Publications.* — The prices at which documents, pamphlets, or publications of the Insular Government may be sold shall be fixed, after recommendation of the Director of Printing, by the head of the Department for which the printing is done, by whom also shall be determined whether the same shall be vendible to the public at large.

SECTION 1979. *Sale or Distribution.* — The publications of the Insular Government shall be sold or distributed by the Bureau of Printing, or if in the judgment of the Governor-General the public interests so demand, in whole or in part by the Bureau or Office for which the printing was done.

SECTION 1980. *Free Distribution.* — There shall be no free distribution of any public document, pamphlet, or publication except by express authority of the Secretary of Public Instruction.

SECTION 1981. *Filling of Orders Given by Private Parties for Additional Work or Additional Product.* — The Director of Printing is authorized, as the requirements of Government work will permit, to execute for private persons, on the product of the Bureau, such additional work as may be requested; and with the approval of the Department head, he shall furnish to applicants giving notice before the matter is put to press, such number of copies of bills, reports, and documents as may be ordered, not exceeding two hundred and fifty to any one applicant.

SECTION 1982. *Charges for Work Done or Service Rendered by Bureau of Printing.* — Government work shall be done by the Bureau of Printing at cost, which may include a reasonable fixed surcharge to cover elements of expense properly distributable over the entire product of the plant. Where salable documents or publications are retained for distribution by the Bureau an additional charge may be made for storage. Work done for private parties or the United States Government shall be done upon terms fixed by the Director of Printing, with the approval of the Department head.
SECTION 1983. *Extra Compensation for Overtime Work.* — Technical employees of the Bureau of Printing and other employees whose services are required to facilitate the accomplishment of technical work shall be paid, for overtime work on regular work days, twenty per centum more, and on holidays one hundred per centum more, than they receive for the same amount of ordinary day labor.

SECTION 1984. *Increase of Compensation for Native Craftsmen.* — Native craftsmen from the date of their entrance into the service, and native apprentices from the date of their entrance into the third year of apprenticeship, for each year of honest, faithful, satisfactory, and continuous service in the Bureau of Printing shall be entitled to receive, at the end of the next succeeding year of honest, faithful, satisfactory, and continuous service, extra compensation as follows: Twenty centavos per diem for each full day of actual service rendered at a daily wage of one peso and twenty centavos or more but less than two pesos and forty centavos; forty centavos per diem for each full day of actual service rendered at a daily wage of two pesos and forty centavos or more but less than three pesos and twenty centavos; and sixty centavos per diem for each full day of actual service rendered at a daily wage of three pesos and twenty-centavos or more.

Service shall be deemed to be "continuous", for the purposes hereof, until the employee is definitely separated from the service in the Bureau of Printing; but periods of unexcused absence shall not contribute towards the maturing of the privileges herein granted.

SECTION 1985. *Separation from Service.* — A native craftsman or apprentice separated from the Bureau after extra compensation has been earned and before it becomes due shall not be entitled to receive any part thereof unless such separation shall be on account of lack of work, permanent disability, or death, in which event such native craftsman or apprentice, or his estate in case of death, may, on the recommendation of the Director, approved by the Secretary of Public Instruction, receive the extra compensation accumulated at the time of separation.
TITLE XI
Provinces

CHAPTER 46
Provincial Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 1990. Title of Chapter. — This chapter shall be known as the Provincial Law.

ARTICLE I
General Provisions

SECTION 1991. Territorial Application of Titles XI and XII. — This title and the next succeeding title hereof do not apply to the Department of Mindanao and Sulu.

SECTION 1992. Corporate Character and Powers of Provinces. — Each province is a political body corporate, and as such is endowed with powers to be exercised by and through its respective provincial government in conformity with law.

Such powers include the following: (a) To have continuous succession in the corporate provincial name; (b) to sue and be sued; (c) to have and use a corporate seal; (d) to acquire and convey real property; (e) to acquire and dispose of personal property; (f) to make contracts for labor and material needed in the construction of duly authorized public works; and (g) to exercise such other rights and incur such other obligations as are expressly authorized by law.

[1600-1; Comp., 2131.]

SECTION 1993. Execution of Deeds and Contracts. — When the government of a province is party to a deed or instrument conveying the title of real property, such deed or instrument shall be executed on behalf of said government by the provincial governor, upon resolution of the provincial board, and with the approval of the Governor-General.
ARTICLE II

Provincial Offices and Officers in General

SECTION 1994. Chief Officials of Provincial Government. — The chief officials of the provincial government are the provincial governor, the provincial treasurer, and the members of the provincial board.

[83-3 as amended.]

SECTION 1995. General Qualification for Provincial Office. — No person shall be appointed to any provincial office or be eligible thereto unless he is a citizen of the United States or a citizen of the Philippine Islands.

[83-3.]

SECTION 1996. Qualifications of Elective Provincial Officer. — No person shall be eligible for election to a provincial office unless at the time of the election he is a qualified elector in the province, has been a bona fide resident therein for at least one year prior to the election, is loyal to the United States, and not less than twenty-five years of age.

[1582-12.]

SECTION 1997. Appointive Provincial Officer Required to Reside at Provincial Capital. — Non-residence in the province shall not render the person appointed to a provincial office ineligible; but during incumbency he shall, except as otherwise allowed by law, reside at the capital of the province, and keep office in the provincial government building.

[83-3.]

SECTION 1998. Permission for Official to Absent Himself from Province. — Except as allowed by law, no provincial official engaged in the discharge of continuous duties shall leave the province without obtaining permission so to do from the Governor-General.

[83-3; 1396-21; Comp., 89.]

SECTION 1999. Term of Office of Elective Official. — The term of a provincial officer elected at the general election shall begin on the sixteenth of October following such election and shall end on the fifteen of the same month.
four years thereafter; but if a successor be not inducted at the time appointed by
law, the incumbent shall hold over until a successor shall be duly qualified.

[2045-4.]

SECTION 2000. Vacancy in Elective Provincial Office. — When a
vacancy shall occur by reason of the death, resignation, or removal of the
incumbent in any elective provincial office, the Governor-General shall appoint a
suitable person thereto.

[1545-1; 1582-4.]

When an election for a provincial office fails to take place at the time
appointed by law or when any such election results in a failure to elect, the
Governor-General shall issue as soon as practicable a proclamation calling a
special election to fill such office.

When a provincial officer-elect dies prior to taking office or for any other
reason fails to qualify, the Governor-General may, in his discretion, either call a
special election or fill the place by appointment.

In case a special election shall have been called and held and shall have
resulted in a failure legally to elect such provincial officer, the Governor-General
shall fill the place by appointment.

A person appointed or elected to fill a vacancy in an elective provincial
office shall hold for the unexpired term and until the qualification of a successor.

[2045-4.]

SECTION 2001. Temporary Designation of Provincial Officer. — Upon
the occasion of the absence, illness, suspension, or other temporary disability of a
provincial officer, the Governor-General may designate any other provincial
officer or employee to perform the duties of the position or he may temporarily
appoint thereto some suitable person not in the service.

[83-21 as amended; 1196-1; Comp., 94.]

Until the Governor-General shall act, the duties of the provincial governor,
in the case contemplated, may be discharged by one of the elective members of the
provincial board, the provincial treasurer, or the secretary of the provincial board,
according as the one or the other shall have been thereunto previously authorized
or deputed by the provincial governor. When the provincial treasurer or secretary
of the provincial board is thus deputed, the authority may be limited to the
performance, during the absence of the governor from the provincial capital, of such of his duties as can only be conveniently performed at the capital or it may be limited to the performance of specific acts or classes of acts. Every such delegation of authority shall be in writing and shall be spread upon the minutes of the provincial board.

[1396; 1545-5.]

SECTION 2002. Compensation for Person Appointed to Temporary Service. — When a person not in the Government service is appointed to fill temporarily the position of a provincial officer, the appointee shall receive during the period of his service compensation equal to that fixed by law for the permanent appointee, to be paid from the provincial treasury as other salaries.

[245-1; 1545-5.]

In case of the temporary absence or disability of a provincial officer or in case of a vacancy in a provincial office, the Governor-General or officer having the power to fill such position may, in his discretion, order the payment of compensation, or additional compensation, to any Government officer or employee designated or appointed temporarily to fill the place; but the total compensation paid shall not exceed the salary authorized by law for the position filled.

[Compare 1698-15.]

SECTION 2003. Suspension and Removal of Provincial Officer by Governor-General. — Should the Governor-General have reason to believe that any provincial officer or any lieutenant governor of a subprovince is guilty of disloyalty, dishonesty, oppression, or misconduct in office, he may suspend him from the discharge of the duties of his office, and, after due notice to the suspended officer, shall investigate the cause of suspension and either remove him, with the advice and consent of the Upper House of the Philippine Legislature, from office, or reinstate him, as the circumstances may require.

[83-19; 245-1; 1396-20.]

SECTION 2004. Payment of Salary Accruing Pending Suspension. — When a provincial officer is suspended he shall receive no salary from and after the date of his suspension, unless so provided in the order of suspension; but upon subsequent reinstatement of the suspended person or upon his exoneration, if death should render reinstatement impossible, any salary so withheld may be paid in whole or in part upon order of the Governor-General.
SECTION 2005. Oath of Office. — The oaths of office of provincial officers, upon being severally subscribed by them, shall be filed and preserved in the office of the Executive Secretary.

SECTION 2006. Employment of Subordinates. — Subject to regulation by the Executive Secretary, the provincial board shall fix the number of assistants, deputies, clerks, and other employees for the various branches of the provincial government and the rates of salary or wage they shall receive.

After their number and compensation shall have been thus determined, the provincial governor, treasurer, fiscal, or other provincial official, shall appoint the personnel under their respective control, and except as otherwise specially provided, in conformity with the provisions of the Civil Service Law.

SECTION 2007. Private Secretary to Provincial Governor. — The provincial governor may be allowed a private secretary. This position shall not be subject to the provisions of the Civil Service Law; but if any civil-service employee should be transferred to such position or the duties thereof should be imposed upon any such employee, his civil-service status shall not be thereby impaired.

ARTICLE III

Provincial Governor

SECTION 2008. Provincial Governor as Chief Executive of Province. — The provincial governor shall be elected by the qualified voters of the province, and he shall be the chief executive officer of the provincial government. As such it shall be his duty to exercise, in conformity with law, a general supervision over the government of the province and of the municipalities or other political subdivision contained in it and to see that the laws are faithfully executed by all officers therein.

He shall make known to the people of the various municipalities, townships, and settlements of the province, by proclamations or communications delivered to the respective presidents, all general laws or governmental orders which especially
SECTION 2009. Visitation of Municipalities. — From time to time and, if practicable, not less frequently than once in every six months, the provincial governor shall visit each municipality, township, and settlement in his province. Upon such occasion he shall inform himself as to the conditions of local administration and shall advise the authorities in the performance of their duties. He shall also, upon such visitation, receive any complaint that may be made regarding the official conduct of any of the local officials and shall take appropriate action thereon.

SECTION 2010. Control of Local Police by Provincial Governor. — So far as may be consistent with other provisions of law, the provincial governor shall have control of the police of the various municipalities, townships, and settlements of the province; and he may, when the public interest require, temporarily withdraw from the locality in which such police are organized a part thereof for use in another portion of the province.

SECTION 2011. Suppression of Violence. — Whenever, in the opinion of the governor, the public interests so require, he shall call upon the senior inspector or other officer in charge of the Philippine Constabulary in the province to suppress disorder, riot, lawless violence, or rebellious or seditious conspiracy or to apprehend violators of law.

Whenever lawless violence or rebellious or seditious conspiracy and disturbance of the public peace shall occur of so formidable a character as to be beyond the power of the local police and the Philippine Constabulary, it shall be the duty of the governor to call upon the Governor-General to request the commanding general to order troops of the Army of the United States to aid the local authorities in suppressing the same. In the provinces between the capitals of which and Manila there is no available telegraphic communication, the governor of the province may in such cases make a direct call for aid upon the nearest military commander, without awaiting the result of an application to the Governor-General and through him to the commanding general.

SECTION 2012. Salaries of Provincial Governors. — The salaries of the
provincial governors of the provinces hereinbelow named shall be paid from the funds of the several respective provinces and in amount shall be as follows:

(a) In the Provinces of Cebu, Iloilo, and Pangasinan, six thousand pesos per annum each;

(b) In the Provinces of Albay, Ambos Camarines, Batangas, Bulacan, Ilocos Sur, Laguna, Leyte, Occidental Negros, Pampanga, and Tayabas, five thousand pesos per annum each;

(c) In the Provinces of Bohol, Cagayan, Capiz, Nueva Ecija, Rizal, Samar, and Sorsogon, four thousand five hundred pesos per annum each;

(d) In the Provinces of Cavite, Ilocos Norte, La Union, Misamis, Oriental Negros, Surigao, and Tarlac, four thousand pesos per annum each; and

(e) In the Provinces of Antique, Bataan, Isabela, and Zambales, three thousand pesos per annum each.

The provincial board, with the previous approval of the Governor-General, may in its discretion provide quarters for the provincial governor, or allow the value thereof, in addition to his salary.

[2463-1.]

SECTION 2013. Annual Report to Governor-General. — The annual report of the provincial governor to the Governor-General shall contain a resumé of all matters pertinent to the administration and progress of the government of the province in question, and full information as to its commercial, economic, financial, industrial and political conditions.

Should unexpected events or matters of special importance to the general welfare of the province occur subsequent to the date of the regular annual report, such matters may be made the subject of a supplemental report or reports to be filed under such conditions and at such time as the Governor-General shall prescribe.

[1044-1; 1396-6 (i).]

ARTICLE IV

Provincial Treasurer
SECTION 2014. **Provincial Treasurer.** — The provincial treasurer shall be the chief financial officer of the province. Unless otherwise specially provided by law, his salary shall be equivalent to that fixed by law for the provincial governor in the same province.

[83-9; 1396-8; 1716-1; 2463-1.]

SECTION 2015. **Functions of Provincial Treasurer.** — As fiscal officer, the provincial treasurer shall exercise the function of collector of taxes throughout the province and shall therein collect the Insular, provincial, and municipal revenues as required by law. He shall be the custodian of the property and funds of the province and of such other public funds as may be lawfully committed to his keeping.

[83-9 as amended; 1396-8; 2055-2.]

Subject to the direction of the provincial board, the provincial treasurer shall have the care of the public buildings and offices of the provincial government and shall assign rooms to the provincial officers and other officials who by law are entitled to office space therein.

[133-2; 320-1 (e); Comp., 97 (h).]

With the authority of the provincial board, the treasurer shall procure stationery, equipment, and office supplies of every character for the use of the provincial officers and such other persons as are entitled to obtain supplies from the province.

[2055-2.]

SECTION 2016. **Authority of Chief Clerk to Administer Oaths.** — The chief clerk in the office of provincial treasurer shall have authority to administer oaths concerning notices and notifications to those delinquent in the payment of the real property tax and concerning official matters relating to the accounts of provincial treasuries or otherwise arising in the offices of provincial treasurer and provincial assessor.

[2564.]

SECTION 2017. **Inspection of Books By Auditor — Seizure of Office by Examining Officer.** — The books, accounts, papers, and cash of the provincial treasurer shall at all times be open to the inspection of the Insular Auditor or his duly authorized agent. In case an examination of the office of a provincial treasurer discloses a shortage in the cash which should be on hand, it shall be the duty of the
examining officer to seize the office and its contents and notify the Insular Auditor, and thereupon at once take full possession of the office, the books, papers, vouchers, and cash of such provincial treasurer, close and render his accounts to the date of taking possession, and temporarily continue the public business of such office.

[83-16; 1396-10 (c, f).]

A district auditor who takes possession of the office of a provincial treasurer hereunder shall *ipso facto* supersede the treasurer and shall exercise all his functions until the officer in question is restored or other provision lawfully made for filling the office.

[326-1; 1482-4.]

**ARTICLE V**

**Provincial Assessor**

SECTION 2018. *Provincial Assessor.* — There shall be a provincial assessor in each province wherein is located real property subject to the annual ad valorem tax.

Except as otherwise specially provided, he shall be appointed by the Executive Secretary upon nomination of the provincial board. He shall be a resident of the province to which appointed, and his salary shall be as fixed by the provincial board with the approval of the Executive Secretary.

[2238-1.]

SECTION 2019. *Application of Civil Service Law to Assessor and Deputy Assessor.* — The positions of assessor and deputy assessor shall not be primarily subject to the provisions of the Civil Service Law; but if any civil-service employee should be transferred to such position or the duties thereof should be imposed upon any such employee, his civil-service status and privileges shall not be thereby suspended or impaired.

A Government employee appointed to the position of deputy assessor may be allowed additional compensation for his services in such capacity.

[2238-2.]

SECTION 2020. *Oath of Office of Assessor and Deputy.* — The oath of office of a provincial assessor and deputy assessor shall contain a statement to the effect that the affiant will appraise the real property subject to taxation in the
province at its true value in money, as required by law.

[2238-3.]

ARTICLE VI

Provincial Board

SECTION 2021. Composition of Provincial Board. — Except as otherwise specially provided, the provincial board shall be composed of the provincial governor, who shall be the presiding officer of the board, and of two other members, to be elected by the qualified voters of the province.

[2501-1; 2586.]

SECTION 2022. Duties of Elective Members. — The elective members of the provincial board shall attend the sessions of the provincial board and perform their duties as members thereof. They shall not, however, be required to reside at the capital of the province or to have an office in the provincial building.

By unanimous resolution of the provincial board, approved by the Governor-General, either elective member may be required, for the time specified in such resolution, to perform the duties of any other provincial officer or to perform any ministerial duty required by the board. Such resolution shall set forth the grounds upon which it is adopted.

[1545-2; 2357-1; 2586.]

SECTION 2023. Compensation of Elective Members. — The elective members of the provincial board shall receive a compensation, to be fixed by resolution of the provincial board, of not less than five nor more than fifteen pesos for each day of actual attendance at the sessions of the board; and except as otherwise specially provided, compensation shall in no case be paid for service rendered by a member of the board out of session. The amount of the per diem shall not be changed more than once a year.

[1839-3; 2357-1; 2586.]

If not a resident of the provincial capital, an elective member of the provincial board shall be entitled to reimbursement of his actual and necessary travel expense from his place of residence to the place where the provincial board holds its sessions, when going to the said sessions and returning from the same.

[1927-1.]
SECTION 2024. Secretary of Provincial Board. — There shall be a secretary of the provincial board, whose duty it shall be to attend the meetings of the board and act as its recording officer and secretary.

The secretary of the provincial board shall be the keeper of the seal of the province and he shall attest therewith the official acts of the provincial governor and shall record all those of the governor's acts which are required by law to be recorded. He shall receive from the provincial governor and file in his office all reports to the provincial governor required by law, and shall index the same, and he shall generally act as custodian of all provincial records and documents. He shall, on demand, furnish certified copies of all public records and documents, for which he shall charge ten centavos for each hundred words, including the certificate, all the proceeds whereof shall be paid into the provincial treasury.

[83-8; 1766-1; Comp., 96.]

SECTION 2025. Meetings of the Board. — Each provincial board shall hold regular weekly meetings upon a day to be fixed by the board. Special meetings may be called by the provincial governor for any day.

The meetings of the board shall in general be open to the public, but the board may order that the public be excluded from any session where the discussion relates to an appointment or where the board has under consideration the character or conduct of any individual.

[83-13 (j); 1396-17 (h).]

SECTION 2026. Minutes of Meeting of Provincial Board. — The provincial board shall keep, in such form and manner as shall be prescribed by the Executive Secretary, a complete, permanent, and carefully written record, arranged in proper chronological sequence, showing the proceedings at its various meetings.

The minutes shall show the date of the meeting and its character, whether regular or special; the names of the members present; the name of the presiding officer; whether the minutes of the last meeting were read and approved, or the reasons for disapproval, if such action were taken. The minutes shall also show the name of each member presenting a resolution and the resolution in full, as well as the vote of each member by name. The minutes of the board shall be signed by the presiding officer and attested by the secretary of the board, who shall be charged with their preservation.

[Ex. Or. 19 (1905).]
SECTION 2027. Copies of Minutes and of Executive Orders to be Supplied to Executive Secretary. — A copy or copies of the minutes of each meeting of the provincial board, duly signed and attested, and a copy or copies of all executive orders of the provincial governor shall be furnished to the Executive Secretary under such regulations as he may prescribe.

[83-12 as amended by 1545-1; 1776-1; Ex. Or. 19 (1905).]

SECTION 2028. Certain Duties and Powers of the Provincial Board. — It shall, among other things, be the duty of the provincial board:

(a) To provide a seal for the province.

[83-13 (m).]

(b) To provide suitable offices for the provincial officers and other officials who by law are entitled thereto at provincial expense.

[83-13 (b); 1396-17 (a).]

(c) To provide a courthouse containing a room or rooms suitable for the holding of court and for offices for the court officers, and a provincial jail in the municipality fixed by law as the capital of the province.

[83-13 (b); 1396-17 (a).]

(d) To provide and equip for the division superintendent of schools stationed in the province the necessary room or rooms for his office and for use in storing and distributing supplies, and to supply an adequate messenger and janitor service in connection with said office.

[525-2; 1396-17 (o).]

(e) To furnish to the provincial treasurer a suitable vault or safe for the keeping of public funds.

[83-13 (o); 1396-17 (b).]

(f) To direct, in its discretion, the bringing or defense of civil suits on behalf of the provincial government and to compromise the same upon the recommendation of the provincial fiscal and the approval of the judge of first instance for the district.
(g) To order, in its discretion, upon the recommendation of the district engineer, the construction, repair, or maintenance of roads, bridges, and ferries and the making of other provincial public works and improvements in accordance with law.

(h) To agree upon the recommendation of the district engineer with the provincial board of an adjoining province on the terms within the limitations of law, upon which roads forming the boundary between the two provinces, and bridges and ferries crossing streams forming such boundary shall be constructed, repaired, or maintained under the joint control of the two provincial governments.

(i) To order, in its discretion, the execution by the district engineer, at provincial expense, of such minor surveys and examinations as may be necessary to determine the advisability of making public improvements, either by the provincial government or the Insular Government within the jurisdiction of the province.

(j) To authorize and conduct, pursuant to law, systematic campaigns or operations against dangerous communicable diseases, agricultural pests, and epidemics of cattle diseases, when the province is afflicted by or threatened with an invasion of the same.

SECTION 2029. Decision of Controversy as to Sufficiency of Accommodations for Courts. — If in any case there should arise a controversy between the judge of first instance in any district and the provincial authorities over the question of the sufficiency of the accommodations supplied for the Court of First Instance in the province, the matter shall be referred to the Governor-General, whose decision therein shall be final; and any necessary expense authorized by the Governor-General in order to carry his decision into effect shall be a lawful charge against the province.

SECTION 2030. Transportation of Non-official Passengers and Freight. — In any province in which the provincial board is maintaining a launch or other
vessel for the transportation of its officers and for other public purposes, the provincial board is authorized to transport non-official passengers and freight from one place in the province to another and to fix a reasonable tariff for such carriage and to adopt regulations to govern the officers in charge of such launch or other vessel in respect to the transportation of non-official passengers and freight: but non-official passengers and freight shall be received only when consistent with the carriage of all official passengers and freight, and such business shall not be permitted to compete with regular commercial lines transporting passengers or freight between points in the same province, it being the intent of this section merely to permit the provincial board to supply transportation for the public where the same cannot be otherwise obtained.

[1090-1; Comp., 79.]

SECTION 2031. Appropriations and Loans. — The provincial board shall have the power to make appropriations from the provincial general funds for the following purposes:

(a) The satisfaction of the lawful indebtedness of the provincial government and for carrying on its lawful activities.

[83-13 (g); 1396-17 (f).]

(b) The purchase and maintenance of draft animals for breeding purposes, to be used under such regulations as the provincial board shall prescribe and the Director of Agriculture approve.

[482-1 to 5.]

(c) The organization, equipment, and maintenance of a police force in any municipality, township, or settlement of the province where the local funds are insufficient to bear such expense.

[2169-29, 30.]

(d) The payment, in cases where such course seems equitable and just, of the value, in whole or in part, of buildings or other property destroyed by the health authorities under power conferred upon them by the Public Health Law.

[391-1.]

(e) The making of a loan to any municipality, township, or settlement in the province to enable it to combat any dangerous communicable
disease, agricultural pest, or cattle disease, when the local political division in question has not sufficient funds available to enable it to cope with any such disease, or pest, prevalent or likely to become prevalent in the community.

[391-2.]

SECTION 2032. Powers to be Exercised with Approval of Governor-General. — Upon approval by the Governor-General of the particular resolution by which such action shall be taken, the provincial boards of the respective provinces shall have authority:

(a) To appropriate money for purposes not specified by law, having in view the general welfare of the province and its inhabitants.

[1979-1.]

(b) To fix or change the salary of the lieutenant-governor of any subprovince specified in section two thousand and sixty-two hereof.

[2220-1.]

(c) To appropriate money for loans to municipalities, townships, or settlements of the province, under such conditions as to the use of the funds loaned and as to the repayment of the loans with interest at three per centum per annum, as may be fixed by the provincial board; but the entire indebtedness of any municipality to which a loan is made shall not, inclusive of such loan, exceed five per centum of the assessed valuation of the property in said municipality.

[1822-1; 1845-1; 1979-1.]

(d) To authorize municipal councils of the capitals of provinces and subprovinces to fix the salaries of their municipal officers at amounts in excess of those authorized in the scale established by law, provided that the salaries so authorized shall not be over fifty per centum in excess of those established by said scale.

[1979-1 (5).]

(e) To exercise the power of eminent domain for the following purposes: the construction or extension of roads, streets, sidewalks, bridges, ferries, levees, wharves, or piers; the construction of public buildings, including schoolhouses, and the making of the necessary
improvements in connection therewith; the establishment of parks, playgrounds, plazas, market places, artesian wells, or systems for the supply of water; and the establishment of cemeteries, crematories, drainage systems, cesspools, or sewage systems.

[83-20; 2249-2.]

SECTION 2033. Duty of Provincial Board to Obtain Treasurer's Opinion on Financial Matters. — The provincial board shall obtain the written opinion of the provincial treasurer, not being a member of the board, in any matter involving the levying or collection of taxes or expenditure of funds, but the opinion so obtained shall have no weight beyond that of a recommendation; and the provincial board shall have full authority to decide the matter in such form as it may deem most just and advisable for the interests of the province.

[2501-2.]

SECTION 2034. Convocation of Municipal Presidents. — The provincial board is authorized, when in its discretion the public good requires, to call a convention or meeting of any or all of the municipal, township or settlement presidents of the province at such place and time as it may designate.

[82-44.]

Not less than one nor more than four such general conventions or meetings of municipal presidents shall be called in any one year except upon previous approval of the Governor-General. In case any such convention or meeting is called for the purpose of considering or acting on special business, the call shall so state.

A president shall be entitled to his actual and necessary travel expense while going to, attending, and returning from any such convocation, in an amount not exceeding that fixed by law for the travel expense of provincial officials, the same to be paid from the provincial treasury upon approval of the provincial board.

[1772-1.]

SECTION 2035. Power to Take Testimony. — The provincial board, or upon authorization of the board, any member thereof, shall have the power to take testimony in connection with any investigation or inquiry which may be lawfully undertaken or conducted by it. The same power may, in particular cases, be exercised by any other person thereunto especially deputed by such board.

[1126-1.]
ARTICLE VII

Provincial Finance

SECTION 2036. Deposit of Surplus Funds. — The provincial treasurer shall deposit his surplus funds in the Philippine National Bank or, upon resolution of the provincial board approved by the Executive Secretary, in any bank duly designated as a depository for Government funds.

[83-13 (h); 721-1; 1396-17 (g); 1792-39; 2214-1.]

SECTION 2037. Provincial General Fund. — All provincial moneys in the provincial treasury which are not lawfully dedicated or reserved for some particular use shall constitute the general fund and shall be available for the payment of obligations not chargeable to other funds, though transfers of moneys therefrom to other funds of the province may be made by proper appropriation for their augmentation and use.

SECTION 2038. Exhibition Fund. — Any provincial board may, in its discretion, create a special fund in the provincial treasury to be known as the provincial exhibition fund and may make appropriations to the credit thereof. Such fund shall be subject to the control of the provincial board and shall be utilized in its discretion for local provincial or interprovincial exhibitions or to enable the province to make a creditable exhibit at any Philippine Exposition which may be authorized by law.

[2224-6; Comp., 2358.]

The exhibition fund may at any time be disestablished by resolution of the provincial board, with the approval of the Executive Secretary, in which event such part of the fund as belongs to the province shall revert to the provincial general fund, and any portion contributed by any municipality or its proportionate share of any unexpended balance, shall be returned to it.

SECTION 2039. Road and Bridge Fund. — There shall be maintained in the provincial treasuries of the respective regularly organized provinces a special fund to be known as the road and bridge fund, which shall be available, upon appropriation by the provincial board, exclusively for the following purposes:

(a) The repair, maintenance, improvement, and construction of roads and bridges in the province; and in applying this fund to such uses, adequate provision shall be made for the maintenance of existing, unabandoned roads and bridges before new construction is
undertaken.

[1964-3.]

(b) The providing and maintaining of wharves, piers, and docks, in accordance with plans and specifications furnished by the Bureau of Customs, and for removing obstructions to navigation within the limits of the province.

[1679-1.]

(c) Subsidizing or for acquiring, operating, and maintaining means of water transportation within the province or between the province and neighboring provinces or islands or to dredge rivers and provide facilities for communication and transportation by river, as well as for establishing and operating telephone systems within the territory of the province.

[2228-1.]

An appropriation made by a provincial board under the authority of subsection (b) or (c) hereof shall not be valid until approved by the Governor-General.

[1979-1.]

SECTION 2040. Non-Christian Inhabitants' Fund. — There shall be maintained in the provincial treasuries of such of the regularly organized provinces as contain non-Christian inhabitants a special fund to be known as the non-Christian inhabitants' fund, which shall be available, exclusively, for expenditures for the benefit of the non-Christian inhabitants of the province, upon approval of the Secretary of the Interior.

[1964-3.]

SECTION 2041. Road and Public-Works Fund. — There shall be maintained in the provincial treasuries of the respective specially organized provinces a special fund to be known as the road and public-works fund, which shall be available, upon appropriation by the provincial board, exclusively for the repair, maintenance, improvement, and construction of roads, bridges, and other public works. In applying this fund to the uses indicated, adequate provision shall be made for the maintenance of existing, unabandoned roads, bridges, and works before new construction is undertaken.
With the approval of the Secretary of the Interior, the provincial board shall have authority to make appropriation from the road and public-works fund for the subsidizing or acquiring, operating, and maintaining means of water transportation within the province or between the province and neighboring provinces or islands or to dredge rivers and provide facilities for communication and transportation by river.

SECTION 2042.  *Township and Settlement Fund.* — There shall be maintained in the provincial treasuries of the respective specially organized provinces a special fund to be known as the township and settlement fund, which shall be available, exclusively, for expenditures for the benefit of the townships and settlements of the province, and non-Christian inhabitants of the province, upon approval of the Secretary of the Interior.

SECTION 2043.  *Loan of Municipal Funds for School Purposes.* — Not to exceed twenty per centum of municipal funds deposited with the provincial treasurer and held in reserve may be loaned by the provincial treasurer to municipalities upon application by resolution of the municipal council of the municipality desiring the loan for permanent public works and upon recommendation of the division superintendent of schools, with the approval of the Director of Education, also for the following purposes: (a) The erection of school buildings of strong materials; (b) the purchase of land for school purposes.

Only funds deposited by municipalities that have previously authorized by resolution of their respective councils, the use of such funds for loans of this kind, shall be available for the purposes hereof.

Such loans shall be repaid in equal annual installments over a period of not to exceed five years, and the provincial treasurer shall withhold from the proceeds of tax collections of the municipality receiving the loan sufficient revenues to pay each installment as it falls due.

SECTION 2044.  *Purchase of Necessaries for Payment of Laborers.* — Money expendable for provincial improvements of any character may, when duly
authorized by the provincial board, be used for purchasing rice or other necessaries to be sold or paid in kind, without profit, to laborers actually engaged upon such improvements.

[759-1.]

ARTICLE VIII

Provincial Budget

SECTION 2045. Detailed Statement of Receipts and Expenditures for Preceding Year. — On or before the fifteenth day of January of each year, the provincial treasurer shall present to the provincial board a certified detailed statement of all receipts and expenditures pertaining to the preceding fiscal year.

SECTION 2046. Estimate of Revenues and Receipts for Current Year — Annual Provincial Budget. — Immediately upon receipt of the statement of receipts and expenditures from the provincial treasurer, the provincial board will make a careful estimate of the revenues and receipts for the current year. Upon the basis of such estimated income the provincial board will, likewise, make detailed appropriations covering the estimated expenditures for the year, but in no case shall such appropriations be in excess of the estimated revenues and receipts. The statement of receipts and expenditures for the preceding year together with the estimates and appropriations by the provincial board for the current year shall be known as the annual provincial budget. Changes in the estimates and appropriations may be made by the provincial board from time to time during the year by supplemental budgets.

SECTION 2047. Disbursement of Provincial Funds — Statement of Provincial Accounts. — Disbursements of provincial funds shall be made by the provincial treasurer upon properly executed vouchers in accordance with the appropriations made by the provincial board in the budgets and without the necessity for further approval by said provincial board. Within ten days after the close of each month, the provincial treasurer will furnish to the provincial board for its information a statement of the appropriations, expenditures, and balances in all provincial accounts.

SECTION 2048. Restriction Upon Limit of Disbursements. — Disbursements made by the provincial treasurer in accordance with the appropriations of the provincial board, as shown in the provincial budgets, may be made from any funds in the hands of the provincial treasurer; but the total disbursements from any provincial fund shall in no case be in excess of the actual
collections plus fifty per centum of the uncollected estimated revenues accruing to such fund.

ARTICLE IX

Provincial Schools and Aid for Provincial Students

SECTION 2049. Provincial Schools. — The provincial boards of the various provinces may establish and maintain provincial schools, to be conducted as a part of the public-school system in conformity with the provisions of the School Law.

[372-1 (b).]

SECTION 2050. Tuition in Provincial Schools. — No charge shall in any case be made for instruction in the primary grades; but for higher instruction the provincial board may require moderate tuition fees of students who are not bona fide residents of the province.

[74-14; 477-26.]

SECTION 2051. Tuition of Student Transferring from Home Province. — In any province where full courses are not given in the higher grades, the provincial board may make provision for the payment of the tuition of resident pupils of the province who may wish to enter a school of another province or of the city of Manila for courses not given in their home province. Such transfers shall be effected in accordance with the school regulations and with the approval of the provincial board, or Municipal Board of the city of Manila as the case may require.

SECTION 2052. Maintenance of Professional Students in City of Manila. — Any provincial board shall have power to appropriate the amount necessary for one or two permanent allowances, at the rate of not to exceed forty pesos a month, for one or two students, residents of the province, in the University of the Philippines or in any governmental educational institution to enable them to follow a professional career.

In addition to the allowance, a student selected to receive such assistance shall be entitled to reimbursement of the actual and necessary traveling and subsistence expenses from his residence to his place of study and vice versa, for at least once; to matriculation and graduation fees, if any; and to be admitted into and treated in the Philippine General Hospital free of charge, in case of illness.
SECTION 2053. **Conditions Antecedent to Receiving Allowance.** — To be entitled to an allowance under the preceding section, a person must be (a) a resident of the province granting the allowance; (b) not over twenty-one years of age; (c) the possessor of a certificate of having studied and satisfactorily completed an entire official course in the high schools; (d) of good conduct and physical constitution; and (e) whose parents or guardians are unable to meet the expenses of a higher education.

SECTION 2054. **Conditions and Mode of Application.** — When a province, being in condition to make one or more allowances as herein provided, shall determine to grant them, it shall determine the profession or professions to the preparation for which such allowances shall be devoted, and shall advertise a general convocation, to which it shall give the widest publicity throughout its territorial jurisdiction, during the first fortnight in the month of April in the year in which such allowances are to be granted or renewed, in order that applicants therefor may make application in writing to the provincial board, within thirty days following such first fortnight of the aforesaid month of April.

The application, the blanks for which shall be prepared, printed, and distributed, subject to reimbursement of the cost thereof, by the Director of Education, shall contain a statement to the effect that the applicant has the requisites exacted by the next preceding section hereof; and the whole shall be subscribed and sworn to by the applicant and his father, or, in default thereof, his legal guardian.

SECTION 2055. **Examination of Contestants.** — After the applications have been presented and received the superintendent of schools of the province shall, in the presence of the provincial board or some person thereunto deputed by said board, proceed to hold an examination of such applicants; and the applicants obtaining the highest general average in such examination, or, if such averages are equal, those having the highest average for the subjects necessary for the career proposed to be followed shall be designated.

SECTION 2056. **Service to be Rendered by Students.** — Upon finishing their studies, students receiving provincial aid in the pursuit of their professional
studies shall be obliged to perform, in the province or subprovince granting such aid, the duties of the profession for which they have been prepared, for a period of time equal to that during which they have received their allowance; but this obligation shall not operate to prevent such students from going abroad upon a Government scholarship at the expense of the Insular Government, upon successfully passing a competitive examination therefor.

[2146-5.]

ARTICLE X

Toll Roads, Bridges, and Ferries

SECTION 2057. Provincial Toll Roads, Bridges, and Ferries. — When the provincial board of any province shall deem such course to be necessary for the proper maintenance of any provincial road within the province, it may designate such road, or part thereof, or any bridge, or ferry built, or to be built, or maintained as a part thereof, as a toll road, bridge, or ferry, and may fix the rates of toll or ferriage to be paid for the use thereof.

[1617-1.]

No road or highway so designated shall be continued as a toll road or highway for a longer period than five years.

[1617-4.]

SECTION 2058. Collection and Application of Tolls. — In the exercise of the authority hereinabove conferred, the provincial board may erect toll gates or equip ferries and may employ the persons necessary to operate the same. The proceeds derived from such sources shall be applied to the repair and maintenance of the road upon which the collections are made.

[1617-2.]

SECTION 2059. Establishment of Toll Ferry Upon Municipal Road by Action of Provincial Board. — Whenever for thirty days after service of a request by the provincial board, any municipality shall decline or neglect to establish and maintain a suitable ferry over any stream or other water situated upon the course of a municipal road, the provincial board may establish and maintain a provincial toll ferry at such place, in the manner above provided.

[1672-1.]

SECTION 2060. Persons Exempt from Tolls. — No toll or ferriage
authorized by this article shall be collected from officers or enlisted men of the United States Army or Navy or other employees of the United States Government in the Philippines; nor shall tolls for the use of any road or bridge be collected from any person passing over the same on foot.

[1672-1.]

SECTION 2061. Discontinuance of Collection of Tolls. — When the provincial board shall decide that the collection of tolls on any road, bridge, or ferry, in accordance with the provisions hereof, may be discontinued without injury to the public welfare, it shall order a discontinuance of the collection of such tolls, and thereafter the road, bridge, or ferry in question shall be free for public use.

[1617-4; 1672-1.]

ARTICLE XI

Government of Subprovinces in Certain Provinces

SECTION 2062. Subprovinces Subject to Provisions of this Article. — The provisions of this article are applicable to the subprovince of Abra, in the Province of Ilocos Sur, the subprovince of Catanduanes, in the Province of Albay, the subprovince of Marinduque, in the Province of Tayabas, the subprovince of Masbate, in the Province of Sorsogon, the subprovince of Romblon, in the Province of Capiz, and the subprovince of Siquijor, in the Province of Oriental Negros.

[2354-1.]

SECTION 2063. Lieutenant-Governor of Subprovince. — There shall be a lieutenant-governor for each subprovince specified in the next preceding section hereof, who shall be elected by the duly qualified voters of the subprovince. The office of the lieutenant-governor shall be maintained at the capital of the subprovince.

The qualifications for the office of lieutenant-governor of a subprovince shall be the same as are prescribed for provincial officers at large, with the additional requirement that a candidate for such office must, at the time of election, be a resident of the subprovince.

[2354-3.]

SECTION 2064. Duties of Lieutenant-Governor. — The duties of a lieutenant-governor of a subprovince shall be these:
(a) He shall be the custodian of such public records and documents pertaining to the subprovince as shall be kept within the subprovince.

(b) He shall, under the supervision of the provincial governor and as his representative, discharge within the subprovince the duties which are by law made incumbent upon provincial governors.

(c) He shall from time to time make to the provincial board, through the provincial governor, report concerning his semiannual visitation of the municipalities and of other inspections of the various communities of the subprovince.

(d) He shall submit annually to the provincial board, through the provincial governor, a report concerning the commercial, economic, financial, industrial, and political conditions within his subprovince; and he shall from time to time, in the same manner, make such recommendations as he shall deem necessary for the best interests of the subprovince.

[1306-2; 1331-3; 1413-5; 1649-1; 1665-5; 1753-1; 2354-3.]

SECTION 2065. Lieutenant-Governor as Member of Provincial Board. — The lieutenant-governor shall constitute a fourth member of the provincial board of the province to which he pertains with power to vote in such matters only as relate to the subprovince, but in the absence of special direction his attendance shall not be compulsory nor shall his absence affect the quorum.

A lieutenant-governor shall not receive additional remuneration as a member of the provincial board, but he shall be entitled to the reimbursement of his actual and necessary travel expense in going to and returning from the board meetings, to be paid from the provincial funds.

[1306-2.]

SECTION 2066. Absence or Disability of Lieutenant-Governor. — In case of the absence, suspension, or other temporary disability of the lieutenant-governor of a subprovince, his duties shall be performed by the governor of the province; in case of a vacancy in said office, the duties of lieutenant-governor shall likewise be discharged by the governor of the province until the Governor-General shall appoint some other person to the vacancy or until a successor shall have been duly elected and qualified.

[1306-4.]
SECTION 2067. **Subprovincial Treasury.** — A permanent suboffice of the provincial treasury may, by resolution of the provincial board, approved by the Executive Secretary, be established at the capital of a subprovince to serve as a treasury for such subprovince. When so established, the office shall be in charge of a deputy of the provincial treasurer, and all expenses incident to the conduct of the same shall be chargeable to the funds of the subprovince.

[1306-2; 1331-3; 1413-5; 1649-1; 1665-5; 1753-1.]

SECTION 2068. **Funds Pertaining to Subprovince.** — Seventy per centum of all provincial taxes, fines, or other revenue collected in any subprovince or by reason of any right originating therein shall accrue to the treasury of such subprovince for the sole use and benefit thereof. The remaining thirty per centum of such collections shall accrue to the general fund of the province.

There shall also accrue to the treasury of a subprovince, for the sole use and benefit of such subprovince, seventy per centum of the internal revenue apportioned to the province in respect of the number of inhabitants contained in the subprovince.

[1306-2; 1331-3; 1413-5; 1649-1; 1665-5; 1753-1.]

SECTION 2069. **Application of Funds of Subprovince.** — The funds of a subprovince shall be appropriated and applied by the provincial board for the benefit of the subprovince and its inhabitants in the same manner and subject to the same restrictions as govern the application of provincial funds.

**ARTICLE XII**

*Provisions Peculiar to Specially Organized Provinces*

SECTION 2075. **Territorial Application of Article.** — The provisions of this article are applicable only in specially organized provinces.

SECTION 2076. **Supervisory Authority of Secretary of Interior.** — The Secretary of the Interior shall have immediate departmental supervision over the specially organized provinces except Batanes, and it shall be his duty in person or by the delegate of the Secretary of the Interior for the non-Christian people to make a visit of inspection to each province under his care at least once a year.

[1396-29.]

SECTION 2077. **Establishment of Non-Christians Upon Sites Selected by Provincial Governor.** — With the prior approval of the Secretary of the Interior,
the provincial governor of any province in which non-Christian inhabitants are found is authorized, when such a course is deemed necessary in the interest of law and order, to direct such inhabitants to take up their habitation on sites on unoccupied public lands to be selected by him and approved by the provincial board.

[1397-62.]

SECTION 2078. **Provincial Officers in Specially Organized Provinces.** — In the specially organized provinces the provincial treasurers, lieutenant-governors, and the provincial governors, with the exception of the provincial governor of the Province of Mindoro, shall be appointed by the Governor-General. In Mindoro the provincial governor shall be elected by the qualified voters of the province.

[2569.]

When the exigencies of the service in any specially organized province shall so require, the Governor-General may impose upon the provincial treasurer or other provincial officer therein duties additional to those properly incident to his office. Unless otherwise disposed by the Governor-General, the duties incident to the office of secretary of the provincial board shall be performed by the provincial treasurer.

In specially organized provinces the respective provincial treasurers thereof shall be, *ex officio*, provincial assessors.

[2238-1.]

SECTION 2079. **Composition of Provincial Board in Specially Organized Provinces.** — The provincial board, in specially organized provinces, shall be composed of the provincial governor, who shall be the presiding officer of the board, the provincial treasurer, and a third member. In the Mountain Province the duties of third member shall be discharged by the industrial supervisor.

In Batanes, Mindoro, Palawan, and Nueva Vizcaya, the third member shall be elected by the duly qualified voters of the province. As regards qualification for office, the time of election, and conditions relating to tenure and term of office, the third member of the provincial board of Nueva Vizcaya shall be on the same footing as other provincial officers elected pursuant to the provisions of the Election Law; but with respect to the qualification of electors, conduct of election and determination of the results, said office shall be governed by the provisions of section two thousand two hundred and ninety-nine to two thousand three hundred and six of this Code.
The compensation of the elective third member shall be fixed pursuant to section two thousand and twenty-three hereof, but the per diem of the third member in Batanes shall not be in excess of five pesos.

[1396-16; 2562.]

SECTION 2080. **Salaries of Provincial Officers.** — Provincial officers in the specially organized provinces shall receive compensation per annum not in excess of the amounts hereinbelow prescribed:

In Batanes, the provincial governor, four thousand pesos; the provincial treasurer, two thousand four hundred pesos.

In Mindoro, the provincial governor, four thousand five hundred pesos; the provincial treasurer, four thousand five hundred pesos.

In the Mountain Province, the provincial governor, six thousand pesos; the provincial treasurer, six thousand pesos.

In Nueva Vizcaya, the provincial governor, four thousand five hundred pesos; the provincial treasurer, three thousand two hundred pesos.

In Palawan, the provincial governor, four thousand eight hundred pesos; the provincial treasurer, four thousand pesos.

[1396-23, 25; 1876-2; 2066-1; 2091-1; 2326-1; 2327-1.]

SECTION 2081. **Allowance of Quarters.** — With the approval of the proper head of Department, the provincial board may allow quarters to any provincial officer or lieutenant-governor.

[2569.]

SECTION 2082. **Industrial Supervisor of Mountain Province.** — There shall be an industrial supervisor for the Mountain Province, who shall reside and have his office at the capital of the province or in Baguio. He shall be appointed by the Governor-General, and if a civil-service employee is appointed his civil service status shall not be thereby impaired. He may have charge of exchange stores and shall supervise the industrial and agricultural activities of the province. He shall receive compensation at the rate of not to exceed four thousand pesos per annum.

[2447-1.]

SECTION 2083. **Fiscal of Mountain Province.** — The fiscal of the
Mountain Province, who shall also be the City Attorney of Baguio without additional compensation, shall reside and have his office at the capital of the province unless the Governor-General shall authorize him to reside and have his office at Baguio, in the subprovince of Benguet. He shall receive compensation at the rate of not to exceed three thousand five hundred pesos per annum.

[2447-1.]

SECTION 2084. Approval of Resolutions by Department Head. — Resolutions, or ordinances, of the provincial boards of the specially organized provinces except Batanes must be approved by the Secretary of the Interior before the same shall take effect; but after forty days shall have elapsed counting from the date on which a copy of any such resolution, or ordinance, was forwarded to the Secretary of the Interior, without any objection having been received from him, the same shall be taken to be approved.

[2565.]

SECTION 2085. Applications for Insular Aid. — Where the provincial authorities in any specially organized province contemplate applying for special financial assistance from the Insular Treasury, they shall, as a preliminary step, forward to the Legislature, through the Department head, an estimate of their expenses and income and set forth in detail in each application the expenditure to be made of such assistance.

[2565.]

SECTION 2086. Lieutenant-Governors in Mountain Province. — There shall be a lieutenant-governor for each of the subprovinces of Benguet, Ifugao, Bontoc, Kalinga, and Apayao, in the Mountain Province, and also one lieutenant-governor for the combined subprovinces of Lepanto and Amburayan in the same province. The duties of these officers shall in general be such as are specified in section two thousand and sixty-four hereof. Their offices shall be maintained at the capitals of their respective subprovinces, or in case of the lieutenant-governor of Amburayan and Lepanto at Cervantes.

[1876-2; 2066-1.]

SECTION 2087. Salaries of Lieutenant-Governors. — The salaries of the lieutenant-governors in the Mountain Province shall not be in excess of four thousand pesos per annum.

[2066-1.]
SECTION 2088. **Duties and Powers of Provincial Board.** — The provincial board of a specially organized province shall in general be subject to the same duties and possess the same powers as a provincial board in a regularly organized province; but the power expressed in subsection (a) of section two thousand and thirty-two hereof shall, in all the specially organized provinces except Batanes, be exercised with the approval of the Secretary of the Interior instead of with the approval of the Governor-General.

The provincial board of a specially organized province shall also possess the supervisory power over township councils expressed in sections two thousand three hundred and thirty-four to two thousand three hundred and thirty-seven, inclusive, of the Township Law.

[1396-17; 1822-1; 1845-1.]

SECTION 2089. **Regulation of Edible Bird-Nest Industry in Palawan.** — The provincial board of the Province of Palawan shall have authority to make regulations deemed expedient or necessary to prevent the extermination of birds building edible nests and to secure the conservation of the supply of such nests and the adequate protection of the industry based thereon.

To the same end, said board may require collectors of edible nests to procure licenses for such business, for which such fees shall be charged by the provincial treasurer as shall be fixed by the board.

[1769-1.]

SECTION 2090. **Extension of Time for Payment of Taxes in Mountain Province and Nueva Vizcaya.** — With the approval of the Secretary of the Interior and the Governor-General first had, the provincial boards of the Mountain Province and of the Province of Nueva Vizcaya may, by reason of general failure of crops or for other good and sufficient cause, extend by resolution the collection time for the payment, in whole or in part, of any one or more tax or taxes for the whole of their respective provinces or for any subdivision thereof, for a period not exceeding six months in any one year without penalty. The resolution of the provincial board shall clearly state the reasons for such extension.

[2515-1.]

SECTION 2091. **Extension of Time for Payment of Taxes in Palawan, Mindoro, and Batanes.** — The provincial boards of Palawan, Mindoro, and Batanes are authorized, with the approval of the proper Department head first had, to extend, by resolution, the time of the payment, without penalty, of all or part of
any tax or taxes throughout the territory of their respective provinces or in any part thereof for a period not to exceed six months, in any year, provided such extension is requested on account of a general failure of the crops or the existence of sufficient reasons justifying such extensions.

[2599.]

SECTION 2092. Tax for Benefit of Roads and Public Works. — In the Mountain Province and the Province of Nueva Vizcaya there shall be collected and annual tax of two pesos from every male inhabitant of the province over eighteen years and under sixty years of age, the proceeds of which shall accrue to the road and public-works fund of the respective provinces wherein the tax shall be collected. For purposes of convenient designation this tax shall be known as the road tax.

[1396-19.]

SECTION 2093. Classes of Persons Exempt from Road Tax. — The following classes of persons shall be exempt from the road tax:

(a) Soldiers and sailors of the United States Army and Navy, and civilian employees of the military branch of the United States Government in the Philippine Islands;

(b) Consular and diplomatic representatives and officials of foreign powers in the Philippine Islands;

(c) Paupers;

(d) Insane persons; and

(e) Persons serving a sentence of more than one year in a public prison.

[1396-19.]

SECTION 2094. Exemption of Particular Communities from Payment of Road Tax. — When, in the opinion of the provincial board the inhabitants of any township or settlement have not advanced sufficiently in civilization to make the collection of this tax practicable, or in the public interest, the board may, by resolution, with the approval of the Secretary of the Interior first had, exempt the inhabitants of such township or settlement from the payment of this tax.

[1396-19.]

SECTION 2095. Delinquency. — The road tax shall be deemed to be
delinquent after the first day of February of each year; but persons liable to pay this
tax not residents of the province prior to February first of any year, but who enter
and reside in the province after that date, may pay the tax within thirty days after
their arrival in the province.

[1396-19.]

SECTION 2096. Personal Service Required of Delinquents. — Any
person who becomes delinquent in the payment of this tax may, in lieu of payment,
work for ten days on the roads, trails, or public works in the province, either
performing such work in person or supplying a substitute to perform it; provided
that at any time after he or his substitute shall have begun work he may secure
release from the obligation by payment of the amount of the tax originally due in
full. The provincial board shall fix the period within which the inhabitants of each
township who are delinquent shall render the required service; shall specify the
road, trail, or other public work upon which the labor shall be expended; and shall
provide for administrative supervision over its performance.

When any delinquent in the payment of this tax is obliged to perform work
outside of the province in which he resides he shall be furnished subsistence in
such province while engaged in such work and during the period and necessary
time consumed in going from his home to the place where such work is performed
and in returning from such place to his home. He shall be credited with the usual
and necessary time consumed in traveling from his home to the place where the
work is performed and returning therefrom as a part of the time required of him,
such usual and necessary time to be determined by the provincial board.

[1396-19.]

SECTION 2097. Election in Mountain Province and Nueva Vizcaya. —
Except as otherwise provided, the provisions of the Election Law shall not be
applicable in the Mountain Province and Nueva Vizcaya; and in said provinces
elective public officers shall be chosen in conformity with the provisions of
sections twenty-two hundred and ninety-eight to twenty-three hundred and six,
inclusive, of this code.

[1396-19.]

TITLE XII

Municipalities Townships, and Settlements

CHAPTER 47
Municipal Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 2110. Title of Chapter. — This chapter shall be known as the Municipal Law.

[82-104.]

ARTICLE I

General Provisions

SECTION 2111. Corporate Powers of Municipalities. — Municipalities are political bodies corporate, and as such are endowed with the faculties of municipal corporations, to be exercised by and through their respective municipal governments in conformity with law.

[82-1 (a).]

It shall be competent for them, in their proper corporate name, to sue and be sued, to contract and be contracted with, to acquire and hold real and personal property for municipal purposes, and generally to exercise the powers hereinafter specified or otherwise conferred upon them by law.

[82-2 (a).]

SECTION 2112. Municipal Subdivisions. — The municipality shall be divided into barrios, and for administrative purposes, these may be grouped into districts. The number of districts in the municipality shall be equal to the number of councilors, including the vice-president.

[85-5.]

SECTION 2113. Municipal Boundary Disputes — How Settled. — Disputes as to jurisdiction of municipal governments over places or barrios shall be decided by the provincial boards of the provinces in which such municipalities are situated, in the following manner: Presidents of provincial boards shall direct the presidents of the municipalities concerned to submit evidence, either written or oral, within fifteen days after notification, to the provincial board of the province in which said municipalities are situated, in support of their claims to jurisdiction. At the expiration of this period the board shall consider the evidence, if any, and
shall assign the places or barrios in dispute to the municipality or municipalities entitled under the evidence to exercise legal jurisdiction over them; or, in default of satisfactory evidence on this point, the board shall assign them respectively to the municipality or municipalities chosen by a majority of the qualified electors, if any, resident in such places or barrios.

The board shall determine and its president shall seasonably announce to those interested the time, place, and method of ascertaining the will of the majority of the electors; but if there be no such electors, or if such electors be equally divided in their preferences, the board shall make assignment of said places or barrios to such municipality or municipalities as in its judgment will best conserve the interest of all concerned. Where the places or barrios in dispute are claimed by municipalities situated in different provinces, the provincial boards of the provinces concerned shall come to an agreement if possible, but, in the event of their failing to agree, an appeal shall be had to the Governor-General, whose decision shall be final.

[344-1.]

SECTION 2114. Beginning of Corporate Existence of New Municipality. — Where provision is made for the creation or organization of a new municipality, it shall come into existence as a separate corporate body upon the qualification of the president, vice-president, and a majority of the councilors, unless some other time be fixed therefor by law.

[1582-4.]

When a township or other local territorial division is converted or fused into a municipality all property rights vested in the original territorial organization shall become vested in the government of the municipality.

[82-2 (b).]

ARTICLE II

Organization of Municipal Government

SECTION 2115. Chief Officials of Municipal Government. — The chief officials of the municipal government are the president, the vice-president, the treasurer, and the councilors.

With the exception of the treasurer, these officers shall be elected by the qualified voters of the municipality.
SECTION 2116. Classification of Municipalities — Number of Councilors. — Municipalities are divided into four classes, according to the number of inhabitants. Municipalities of the first class shall be those which contain not less than twenty-five thousand inhabitants, and shall have eighteen councilors; of the second class, those containing eighteen thousand and less than twenty-five thousand inhabitants, and shall have fourteen councilors; of the third class, those containing ten thousand and less than eighteen thousand inhabitants, and shall have ten councilors; of the fourth class, those containing less than ten thousand inhabitants, and shall have eight councilors.

SECTION 2117. Change of Population as Affecting Classification of Municipalities. — As the population of a municipality shall sufficiently increase or diminish, as shown by the census, it shall pass to the appropriate higher or lower class, upon the passing of a resolution to that effect by the provincial board.

SECTION 2118. Additional Councilors for Municipality Passing to Higher Class. — In case the class of a municipality shall be raised the additional councilors appropriate to its new class shall be obtained by electing, at the regular election next following the change, one-half of the total number of councilors prescribed for municipalities of that class and at each succeeding election an equal number. During the interim between the change and the seating of the councilors first elected thereafter the council shall consist of the former number of councilors. After the seating of said first elected councilors and until the seating of those next elected it shall consist of a number midway between the former number and the number prescribed for the new class.

SECTION 2119. Reduction in Number of Councilors for Municipality Passing to Lower Class. — In case a municipality is reduced in class all of the councilors in office shall be allowed to serve out their full terms, except that in case of death, resignation, or removal of any such councilor the vacancy thereby caused shall not be filled unless such vacancy reduces the number of councilors below that prescribed for the new class, in which case the vacancy shall be filled as hereinafter in this title provided. At the election next following the change of class the number of councilors elected shall be equal to one-half of the number prescribed for the new class, and at each succeeding election an equal number shall
be elected.

[1433-1; 1691-1.]

ARTICLE III

Municipal Offices and Officers in General

SECTION 2120. Qualifications of Elective Municipal Officers. — An elective municipal officer must, at the time of the election, be a qualified voter in his municipality and must have been resident therein for at least one year; he must be loyal to the United States, and not less than twenty-three years of age. He must also be able to read and write intelligently either Spanish, English, or the local dialect.

[1582-12.]

SECTION 2121. Person Ineligible to Municipality Office. — In no case shall there be elected or appointed to a municipal office ecclesiastics, soldiers in active service, persons receiving salaries or compensation from provincial or Insular funds, or contractors for public works of the municipality.

[82-15.]

SECTION 2122. Inhibition Against Holding of Pecuniary Interest by Municipal Official. — It shall be unlawful for a municipal officer to possess a pecuniary interest, either direct or indirect, in any municipal contract, contract work, or other municipal business, or to hold such interest in any cockpit or other game licensed by municipal authority.

[82-28 (a); 663-1.]

SECTION 2123. Term of Elective Officer. — The term of a municipal officer elected at the general election shall begin on the sixteenth of October following such election and shall end on the fifteenth of the same month four years thereafter; but if a successor be not inducted at the time appointed by law, the incumbent shall hold over until a successor shall be duly qualified.

[2045-4.]

SECTION 2124. Term of Appointive Officer. — An officer appointed by the president shall hold until the end of the term of the president making the appointment and until his own successor is appointed and qualified, unless prior thereto he shall resign or be removed according to law.
Other appointive municipal officers shall hold until resignation or removal from office according to law.

SECTION 2125. *Change of Territory as Affecting Tenure of Office.* — When a part of a barrio is detached from a municipality to form a new municipality or to be added to an existing Municipality any officer of the old municipality living in the detached territory may continue to hold his office and exert the functions thereof for the remainder of his term; but if he is resident of a barrio the whole of which is detached, his office shall be deemed to be vacated.

SECTION 2126. *Vacancies in Municipal Office.* — Vacancies occurring in elective municipal offices shall be filled as follows:

(a) In case of the president, by the vice-president, or if there be no vice-president, by the councilor who at the last general election received the highest number of votes.

(b) In case of the vice-president, by the councilor who at the last general election received the highest number of votes.

(c) In the case of a councilor, by the person who received at the last general election the number of votes next below that of the votes received by the elected councilor who received the fewest votes, or if such person should for any reason be then unavailable or disqualified for the office, by the person following him in the number of votes received at such election.

(d) In any case for which special provision is not made, by a qualified elector of the municipality to be thereunto designated by the provincial governor, with the approval of the provincial board, after recommendation by the municipal council.

A person thus called to fill a vacancy shall hold for the unexpired term and until the qualification of a successor.

SECTION 2127. *Declaration of Vacancy in Elective Municipal Office.* — Should any elective municipal officer become permanently incapacitated for the proper discharge of his duties during his term of office, through accident or
disease, his office may be declared vacant by the vote of a majority of all the members of the council.

[82-25.]

SECTION 2128. Resignation of Municipal Officer. — Any elective municipal officer who has qualified may be allowed to resign in the interest of the public service, with the approval of the provincial board.

[528-1.]

SECTION 2129. Salaries of Municipal Officers. — The salaries of the president and municipal secretary shall be fixed by the council; that of the municipal treasurer by the provincial board.

[82-22; 999-1 (c).]

SECTION 2130. Maximum Limit of Salaries. — Except as otherwise specially provided, the annual salaries of municipal officers shall not exceed the amounts hereinbelow fixed:

In municipalities of the first class: for the president, one thousand two hundred pesos; for the municipal secretary, six hundred pesos; and for the municipal treasurer, eight hundred pesos.

[82-22 (a); 346-1; 1099-1.]

In municipalities of the second class: for the president, one thousand pesos; for the municipal secretary, five hundred pesos; and for the municipal treasurer, six hundred pesos.

[82-22 (b, c).]

In municipalities of the third class: for the president, eight hundred pesos; for the municipal secretary, four hundred pesos; and for the municipal treasurer, four hundred pesos.

[82-22 (c).]

In municipalities of the fourth class: for the president, six hundred pesos; for the municipal secretary, three hundred pesos; and for the municipal treasurer, three hundred pesos.

[82-22 (d); 1625-1 (a); 1687-1.]
When, by reason of exceptional circumstances, the maximum salary herein authorized for any nonelective municipal officer is found by the provincial board to be inadequate, that board may fix and the Executive Secretary approve such higher rate as may be necessary to secure and retain the services of a competent appointee.

[1482-2 (e).]

SECTION 2131. Additional Compensation for Municipal Treasurer Acting as Municipal Secretary. — The municipal council, with the approval of the provincial board, may require that the municipal treasurer shall, in addition to the regular duties of his office, perform the duties of municipal secretary; in which case he may be paid additional compensation in an amount fixed by the municipal council, with the approval of the provincial board; but the compensation thus paid to the treasurer for his services in both capacities shall not exceed seventy-five per centum of the sum of the salaries attached to the two offices.

[1482-2 (e).]

SECTION 2132. Additional Compensation for Treasurer in Capacity of Deputy of Provincial Treasurer. — A municipal treasurer may receive, for his services in the capacity of deputy provincial treasurer, such additional compensation, to be paid from provincial funds, as the provincial board may fix and the Executive Secretary may approve.

[82-22; 499-1 (c).]

SECTION 2133. Compensation of Vice-President or Councilor. — No compensation is attached to the office of vice-president or the office of councilor, such offices being honorary; but when, by reason of absence, suspension, or other disability, the president ceases to discharge the duties of his office, the vice-president or councilor acting as president shall receive compensation equivalent to the salary of the president during the period of such service.

[82-22 (e).]

The president shall receive full salary when absent from the municipality upon occasion of any meeting of municipal presidents convoked by the provincial board or when absent therefrom upon any other business the performance of which is required of him by express provision of law or competent administrative authority; and if during such authorized absence the vice-president or a councilor temporarily discharges the local duties of president, the officer rendering such service may receive compensation in an amount to be fixed by the council, with the
approval of the provincial governor, which amount shall not be in excess of the
salary of president for the same period.

[1772-1.]

When absent from their permanent stations on official business other than
attendance at the session of the council, vice-presidents and councilors shall be
allowed their actual expenses of travel with the approval of the provincial
governor.

[1334-1; 1402-6.]

ARTICLE IV

Provincial Supervision Over Municipal Officers

SECTION 2134. Supervisory Authority of Provincial Governor Over
Municipal Officers. — The provincial governor shall receive and investigate
complaints against municipal officers for neglect of duty, oppression, corruption,
or other form of maladministration in office. For minor delinquency he may
reprimand the offender; and if a more severe punishment seems to be desirable, he
shall submit written charges touching the matter to the provincial board, and he
may in such case suspend the officer (not being the municipal treasurer) pending
action by the board, if in his opinion the charge be one affecting the official
integrity of the officer in question.

Where suspension is thus effected, the written charges against the officer
shall be filed with the board within ten days.

[83-7; 314-1; 1416-2; 2266-1.]

SECTION 2135. Trial of Municipal officer by Provincial Board. — When
written charges are preferred by a provincial governor against a municipal officer,
the provincial board shall, at its next meeting, regular or special, furnish a copy of
said charges to the accused official, with a notification of the time and place of
hearing thereon; and at the time and place appointed, the board shall proceed to
hear and investigate the truth or falsity of said charges, giving the accused official
full opportunity to be heard. The hearing shall occur as soon as may be practicable,
and in case suspension has been effected, not later than fifteen days from the date
the accused is furnished a copy of the charges, unless the suspended official shall,
on sufficient grounds, request an extension of time to prepare his defense.

[2266-1.]
SECTION 2136. *Action by Provincial Board.* — If, upon due consideration, the provincial board shall adjudge that the charges are not sustained, the proceedings shall be dismissed; if it shall adjudge that the accused has been guilty of misconduct which would be sufficiently punished by reprimand, or further reprimand, it shall direct the provincial governor to deliver such reprimand in pursuance of its judgment; and in either case the official, if previously suspended, shall be reinstated.

If in the opinion of the board the case is one requiring more severe discipline, it shall without unnecessary delay forward to the Executive Secretary certified copies of the record in the case, including the charges, the evidence, and the findings of the board, to which shall be added the recommendation of the board as to whether the official ought to be suspended, further suspended, or finally dismissed from office; and in such case the board may exercise its discretion to reinstate the official, if already suspended, or to suspend him or continue his suspension pending final action.

The trial of a suspended municipal official and the proceedings incident thereto shall be given preference over the current and routine business of the board.

[2266-1.]

SECTION 2137. *Final Action by Executive Secretary.* — Upon receiving the papers in any such proceeding the Executive Secretary shall review the case without unnecessary delay and shall make such order for the reinstatement, dismissal, suspension, or further suspension of the official, as the facts shall warrant. Disciplinary suspension made upon order of the Executive Secretary shall be without pay and in duration shall not exceed two months. No final dismissal shall take effect until approved by the Governor-General.

[2266-1.]

SECTION 2138. *Salary of Officer Pending Suspension.* — A municipal officer suspended from duty pending an investigation of charges against him shall receive no pay during such suspension; but upon subsequent exoneration or reinstatement, the Executive Secretary may order the payment of the whole or part of the salary accruing during such suspension.

[2266-1.]

SECTION 2139. *Duty of Provincial Governor to Order Prosecution in Certain Cases.* — Upon receiving information to the effect that any municipal
officer is guilty of official misconduct conduct involving criminal or civil liability of such character as to make advisable the institution of judicial proceedings, the provincial governor shall direct the provincial fiscal to institute such proceedings according to law.

[83-7; 1416-2.]

ARTICLE V

Municipal President

SECTION 2140. President as Chief Executive of Municipality. — The president shall be the chief executive officer of the municipal government. As such it shall be his duty to exercise, in conformity with law, a general supervision over local administrative affairs in the municipality and to see that the laws and municipal ordinances are faithfully executed therein.

He shall have the following duties:

(a) He shall supervise the discharge of official duties by all subordinates.

(b) He shall lend his assistance and give support to the provincial treasurer and his deputies in the collection of taxes and shall cooperate with the health authorities in the enforcement of sanitary laws and regulations in force in the municipality.

(c) He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods and the effects of storms or other public calamities.

(d) He shall preside at the meetings of the municipal council and shall recommend to said body from time to time such measures connected with the public health, cleanliness, or ornament of the municipality or the improvement of its finances as he shall deem expedient.

[82-18.]

(e) He shall attend such conventions of municipal presidents as may be lawfully called by the provincial board.

[1772-1.]

SECTION 2141. Temporary Disability of President. — Upon the occasion of the absence, suspension, or other temporary disability of the municipal president, his duties shall be discharged by the vice-president, or if there be no
vice-president, by the councilor who at the last general election received the highest number of votes.

[2500-1.]

SECTION 2142. Execution of Deeds. — When the government of a municipality is party to a deed or an instrument which conveys real property or any interest therein or which creates a lien upon the same, such deed or instrument shall be executed on behalf of the municipal government by the president, upon resolution of the council, with the approval of the provincial governor.

[82-40 (c).]

SECTION 2143. Authority of President to Make Preliminary Investigations. — In case of the temporary absence of both the justice of the peace and the auxiliary justice from the municipality, town, or place wherein they exercise their jurisdiction, the municipal president shall make the preliminary investigation in criminal cases when such investigation cannot be delayed without prejudice to the interests of justice. He shall make report of any preliminary investigation so made to the justice of the peace or to the auxiliary justice immediately upon the return of one or the other. He shall also have authority in such cases to grant bail to the accused in criminal proceedings brought in the justice court for such municipality, town or place.

[2041-7.]

SECTION 2144. Copies of Executive Orders to be Forwarded to Provincial Board. — Within thirty-six hours after the issuance of any executive order by the municipal president the municipal secretary shall forward a correct copy thereof to the provincial board.

Executive orders promulgated by the municipal president shall be numbered consecutively throughout the calendar year.

[1791-5.]

SECTION 2145. Appointment of Subordinate Officers and Employees in General. — Except as otherwise provided, appointments to all nonelective positions in the municipal service shall be made by the municipal president, by and with the consent of a majority of all the members of the council. This requirement shall not, however, apply to the employment of laborers engaged for the performance of authorized work.

[82-18 (l) as amended by 374-1 (a); 999-1 (b); 1482-2 (b); 1791-1; 1861-1.]
SECTION 2146. *Nominations to be Made by President.* — Nominations to all places that may be filled by appointment of the president shall be by him submitted to the council at its first meeting after his assumption of office; and if a vacancy occurs in any such place during the term of office of the president, he shall submit a nomination therefor at the next regular meeting of the council. If a nomination should be rejected, the president shall submit the name of another nominee for the place at the next regular meeting of the council.

[82-18 (m).]

SECTION 2147. *Supervisory Authority of President Over Subordinates.* — The president may at any time, for cause, suspend any nonelective officer or employee over whose position he has the power of appointment, for a period not exceeding ten days, without pay, which suspension may be continued for a longer period by the council; and by and with the consent of a majority of all the members of the council he may discharge any such officer or employee.

[1791-1.]

If a charge shall be brought in any court against any such subordinate for violating his official duty, the president shall have jurisdiction to suspend him, pending action on such violation by the municipal council; and, if a fine is imposed against such officer, it may be collected by withholding the requisite amount from such salary as is or may become due to him.

[82-18 (i).]

SECTION 2148. *Quarterly Report on Crop and Live-Stock Conditions.* — The president of each municipality shall, upon forms to be supplied by the Director of Agriculture, and in such detail as shall be required by him, make quarterly reports of the condition of agriculture and live stock in their respective municipalities, and of such other matters as relate to the development of those interests.

[1898-1.]

The report so made shall be submitted to the municipal council, and, if approved, a copy thereof shall be forwarded to the office of the provincial governor, a second copy to the Delegate from the district, a third copy to the Bureau of Agriculture, and a fourth copy shall be filed in the office of the municipal secretary.

[1898-1, 2.]
SECTION 2149. Annual Report of President. — During the month of December of each year the president shall prepare and make out in duplicate an annual report, in which he shall set forth the most important events which have occurred in the municipality within the current year. One copy of the report so prepared shall be forwarded to the provincial governor upon the first of the succeeding January or as soon thereafter as practicable. The other copy shall be submitted to the municipal council at its next meeting.

[82-18 (n) 2305-2; 2355-1.]

ARTICLE VI

Vice-President

SECTION 2150. Vice-President as Ex Officio Member of Council. — The vice-president shall be an ex officio member of the council, with all the rights and duties of any other member, and there shall be assigned to him the barrio or district in which the municipal offices are situated.

[82-19 (c).]

ARTICLE VII

Municipal Treasurer

SECTION 2151. Appointment and Removal of Treasurer. — The municipal treasurer shall be appointed by the provincial treasurer, with the approval of the provincial board and subject to the provisions of the Civil Service Law.

The municipal treasurer may be removed from office by the provincial board for cause.

[1841-1.]

SECTION 2152. Temporary Disability of Treasurer. — Upon the occasion of the absence, suspension, or other disability of the municipal treasurer, the provincial treasurer shall designate some suitable person to discharge the duties of the office and shall report such appointment to the next meeting of the provincial board. If the appointment be disapproved by the board, the provincial treasurer shall make another in like manner subject to the action of the board.

SECTION 2153. Employees and Clerks in Office of Municipal Treasurer. — The municipal treasurer shall appoint the clerks and other employees necessary
to aid him in the discharge of his duties, the number and salaries thereof being
determined by the municipal council as in case of other employees.

When it appears that the number or salaries of such clerks or employees are
manifestly inadequate, it shall be within the power of the provincial board, on
application, to increase the same.

The municipal treasurer may, for cause, suspend from office without salary
for not to exceed thirty days any employee thus appointed or, with the approval of
the provincial treasurer, remove him from office.

SECTION 2154. Duties of Municipal Treasurer. — The municipal
treasurer shall be the financial officer of the municipality and with respect to the
collection of revenue shall be ex officio deputy of the provincial treasurer.

The principal duties of the municipal treasurer shall be these:

(a) He shall collect and receive all moneys due or accruing to the
municipality and, except as otherwise specially provided, all other
Government revenue collectible therein.

(b) He shall give to every person paying money to him in his official
capacity a proper receipt showing the date, the amount paid, the
name of the person making payment, and the account upon which it
was paid.

(c) He shall keep a detailed account of all moneys received, and shall
pay the same out or dispose thereof pursuant to lawful authority.

(d) He shall, under the direction of the council, be the custodian of
municipal property in general, including lands, buildings, and
equipment, and shall keep a complete record thereof.

SECTION 2155. Misuse of Public Funds. — Municipal funds shall be
kept by the municipal treasurer separate and distinct from his own money, and he
shall not make profit out of public money or lend or otherwise apply it to any use
not authorized by law.

SECTION 2156. Inspection of Municipal Treasurer's Accounts. — The
books, accounts, papers, and cash of the municipal treasurer shall at all times be open to the inspection of the provincial treasurer or his deputy specially authorized for that purpose, and of the district auditor or his deputy, and at least once in every three months the office of each municipal treasurer shall be examined by the district auditor. For the purpose of making such examination he may use a special deputy of his own or a special deputy in the office of the provincial treasurer.

[1482-2 (g).]

SECTION 2157. Suspension of Delinquent Treasurer. — In case such an examination discloses a shortage in the cash which should be on hand or any misuse of the funds in violation of section two thousand one hundred and fifty-five hereof, it shall be the duty of the examining officer to seize the cash, books, accounts, and papers, verifying the amount of cash so seized in the presence of at least two municipal councilors or other municipal officers, who shall certify to the amount so seized. The provincial treasurer shall thereupon suspend from office the municipal treasurer in default, and immediately report the suspension to the provincial board for its action. The provincial treasurer shall treat the funds so seized as a municipal deposit in his accounts pending a decision of the matter by the provincial board or the appointment of a new municipal treasurer or an acting municipal treasurer duly qualified to receive said funds.

[1482-2 (g); 1249-1 (3).]

ARTICLE VIII

Municipal Secretary

SECTION 2158. Duties of Secretary. — The municipal secretary shall be the clerk of the municipal council and shall perform such duties as the council shall by ordinance prescribe:

(a) He shall be the custodian of the municipal archives.

(b) He shall attend the meetings of the municipal council and shall keep a journal of its proceedings and a record of other acts of the municipal government.

(c) He shall keep his office in the building where the municipal council meets, or at some place convenient thereto, as the council shall direct.

(d) He shall keep a civil register for the municipality and shall record therein all births, marriages, and deaths, with their respective dates.
In case of marriages, he shall further record the previous residences of the contracting parties, the name of the person solemnizing the marriage and the names of the witnesses. In case of deaths, the causes of death shall be recorded when known.

All entries in the civil register shall be made by the municipal secretary free of charge.

[82-20.]

SECTION 2159. Issuance of Certified Copies of Municipal Records. — The municipal secretary shall issue upon demand of any person a certified copy of any record within his control, and shall be authorized to charge and receive a fee, which shall not exceed, for both the writing and certificate, ten centavos per one hundred words, the same to be paid into the municipal treasury. The records shall during usual business hours be open to inspection by all residents of the municipality and by all officers of the municipal, provincial, and Insular governments.

[82-20.]

SECTION 2160. Report of Births and Deaths. — Physicians and midwives residing within the limits of a municipality shall forward to the municipal secretary prompt notification of every birth or death that occurs under his or her professional observation, together with the necessary information for making the proper entry in the civil register.

[82-20.]

SECTION 2161. Report of Marriages. — Every person resident within the limits of the municipality who is authorized by law to celebrate marriages shall immediately forward to the municipal secretary notification of every marriage which he celebrates, together with the necessary data for properly recording said marriage in the civil register. Where forms are prescribed for such reports they shall be furnished at the expense of the municipality.

[82-20.]

ARTICLE IX

Municipal Council — Its Constitution and Powers in General

SECTION 2162. Duties of Councilor. — The members of the council shall participate in the exercise of the powers vested in the municipal council as a
body and shall therein serve as the representative of the true interests of the people of the entire municipality.

As an individual officer, the councilor shall exercise an immediate supervision over the barrio or district confided to his care; and it shall be his special duty to bring to the attention of the council the particular needs thereof.

By means of suitable notices posted in a public and conspicuous place in each barrio under his care, he shall keep the inhabitants thereof informed as to the acts of the council or other governmental measures which directly concern them.

It shall be his further duty promptly to inform the president of any unusual or disturbing event occurring within his district.

[82-37 (a), 38; 2056-1.]

SECTION 2163. Assignment of Barrios or Districts to Councilors. — The council shall define the limits of the barrios of the municipality, prescribing for them such boundaries that the barrios, taken collectively, shall include the entire territory of the municipality. If the number of barrios is less than or equal to the number of councilors, the council shall put each of its members in immediate charge of a barrio or part of a barrio, so that each barrio shall be under the direction of one or more councilors.

If the number of barrios exceeds the number of councilors, including the vice-president, the council may unite one or more barrios or parts of barrios into a district or districts, to be assigned in such manner as the proper distribution of the territory of the municipality shall require.

[82-36; 2056-1.]

SECTION 2164. Appointment of Lieutenants and Substitute Lieutenants by Councilors. — Each councilor shall be empowered to appoint one lieutenant in each barrio or part of barrio under his immediate supervision. A lieutenant of barrio shall be a duly qualified elector, shall serve without compensation, and shall report directly to the councilor appointing him. Each councilor shall be empowered to appoint a substitute lieutenant, who shall be a duly qualified elector, for each barrio or part of barrio under his immediate supervision, to take the place of the lieutenant of such barrio, or part of barrio, during his temporary absence or inability to perform his duties.

[2056-1.]

SECTION 2165. Duties of Lieutenant. — The lieutenant, or in his absence
or inability the substitute lieutenant of barrio, shall assist the councilor in the performance of his ministerial duties in such barrio, or part of barrio, to which he is assigned. The term of his office shall be that fixed in his appointment. The councilor may, for cause, suspend or dismiss the lieutenant of barrio from his office with the advice and consent of the municipal council.

[2056-1.]

SECTION 2166. Regular and Special Meetings of Council. — The municipal council shall prescribe the time and place of holding its meetings. Regular meetings shall be held once in every two weeks and special meetings as often as occasion may demand. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed.

The president, or any two members of the council, may call a special meeting by giving written notice of it to each member of the council, which notice shall be served personally or left at his usual place of abode.

[82-29.]

SECTION 2167. Quorum of Council — Enforcing Attendance of Absent Members. — The majority of the council elected shall constitute a quorum to do business; but when a quorum is lacking a majority of those in actual attendance may adjourn from time to time and may enforce the immediate attendance of any member absent without good cause by issuing to the municipal police an order for his arrest and production at the session; or they may impose a fine upon him in such amount as shall have been previously prescribed by ordinance.

[82-30; 1949-1.]

SECTION 2168. Public Sessions — Closed Sessions. — The regular sessions or meetings of the municipal council shall be public and the person presiding has the authority to exact from all present due respect and proper deportment, to prevent disturbances and disorder, and to order the room cleared of any or all present who give reason for such action by improper behavior.

The council may hold special sessions with closed doors to consider and vote upon appointments submitted to it by the president.

[82-31.]

SECTION 2169. Rules of Procedure — Suspension or Expulsion of Member. — The municipal council shall determine its own rules of procedure,
punish its members for disorderly conduct, and, with the concurrence of two-thirds of the members, the council may suspend or, subject to the approval of the provincial board, may expel a member for cause.

[754-1; 1948-1.]

SECTION 2170. Journal of Proceedings — Majorities Necessary for Transaction of Business. — The council shall keep a journal of its own proceedings. The ayes and noes shall be taken upon the passage of all ordinances, upon all propositions to create any liability against the municipality, and upon any other proposition, upon the request of any member, and they shall be entered upon the journal. The affirmative vote of a majority of all the members of the municipal council shall be necessary to the passage of any ordinance or of any proposition creating indebtedness; but other measures, except as otherwise specially provided, shall prevail upon the majority vote of the members present at any meeting duly called and held.

The journal of the council shall be signed by both the presiding officer and the secretary.

[82-33.]

SECTION 2171. Restriction Upon Right of President to Vote in Council. — The president, as presiding officer of the council, shall have no right to vote, except in case of a tie.

[82-18 (k).]

SECTION 2172. Nominations to be Passed Upon at First Meeting. — At the first regular meeting after the election and qualification of a new president, the council shall pass on his nominations to nonelective municipal offices and shall prescribe the duties of all appointed officers and employees when not determined by law.

[82-35.]

SECTION 2173. Ordinances of Council. — Legislative acts passed by the municipal council in the exercise of its law-making authority shall be denominated ordinances.

SECTION 2174. Numbering of Ordinances and Resolutions. — Ordinances and resolutions of the council shall be numbered consecutively throughout the calendar year.
SECTION 2175. Approval of Ordinances by President — Veto Power. — Except as hereinbelow provided, ordinances and resolutions passed by the municipal council shall be approved and signed by the president. If he shall consider any such ordinance or resolution prejudicial to the public welfare he may veto it by signifying to the council his disapproval thereof in writing; but the council may, by a two-thirds vote of all its members, pass an ordinance or resolution over the veto of the president, in which case it shall be valid without his approval or signature. If the president shall not either approve or veto an ordinance or resolution within five days after its passage, it shall likewise be valid without his approval or signature.

[82-8 (k).]

SECTION 2176. Time of Taking Effect of Ordinance — Posting of Ordinance. — Every ordinance shall go into effect on the tenth day after its passage, unless the ordinance shall provide that it shall take effect at an earlier or a later date. The ordinance on the day after its passage shall be posted by the municipal secretary at the main entrance of the municipal building. He shall certify to the fact of posting and shall spread his certificate upon the minutes of the council, but failure to post an ordinance shall not invalidate the same.

[82-34.]

SECTION 2177. Translation of Ordinance into Native Dialect. — The municipal council may, if it deems the same to be advisable, order the municipal secretary to have the ordinances, after their passage, translated into the dialect used by the majority of the people, and posted as translated into such dialect, at the main entrance of the municipal building and in other frequented public places in the center of the town and its barrios.

[1886-1.]

SECTION 2178. Copies of Resolutions and Ordinances to be Forwarded to Provincial Board. — Within thirty-six hours after a session of the council, the municipal secretary shall forward to the provincial board a correct copy of each resolution and approved ordinance passed at such session. When an ordinance has not been approved by the president within such time, the copy shall thereafter be forwarded immediately upon approval, or, in case of an ordinance passed over the president's veto, immediately upon such passage.

[82-41; 1791-5.]
When an ordinance authorizes or necessitates the collection of municipal revenue an additional copy shall at the same time be forwarded to the provincial treasurer.

SECTION 2179. **Provincial Board to Pass on Legality of Municipal Proceedings.** — Upon receiving copies of resolutions and ordinances passed by municipal councils and of executive orders promulgated by municipal presidents, the provincial board shall examine the documents or transmit them to the provincial fiscal, whose duty it shall thereupon become to examine the same promptly and inform the provincial board of any defect or impropriety which he may discover therein, and make such other comment or criticism as shall appear to him proper.

If the board should in any case find that any resolution, ordinance, or order, as aforesaid, is beyond the powers conferred upon the council or president making the same, it shall declare such resolution, ordinance, or order invalid, entering its action upon the minutes and advising the proper municipal authorities thereof. The effect of such action shall be to annul the resolution, ordinance, or order in question, subject to action by the Executive Secretary as hereinafter provided.

[82-41; 676-1; 1791-5.]

SECTION 2180. **File to be Kept by Provincial Governor.** — After the same have been passed upon by the provincial board, all municipal resolutions, ordinances, and executive orders shall be filed with the provincial governor, who shall keep a complete file of the same conveniently arranged in consecutive order by municipalities for reference, which shall be open for public inspection, and in case the municipal secretary neglects or omits to forward any such, the provincial governor shall immediately demand a copy. Repeated negligence in forwarding resolutions, ordinances, or executive orders, as aforesaid, shall be cause for suspension and removal of the officer so offending.

[82-41; 676-1; 1791-5.]

SECTION 2181. **Appeal from Action of Provincial Board.** — Should the council of any municipality be dissatisfied with the decision of the provincial board, an appeal may be taken by a two-thirds vote of the council to the Executive Secretary, who shall decide the same question which was presented to the provincial board and either affirm or reverse the decision of the provincial board. The president concerned may likewise appeal from the decision of the provincial board annulling an executive order. If the decision of the provincial board is affirmed, the ordinance, resolution, or executive order involved shall be null and void. If, however, he shall reverse the decision of the provincial board, then and in
that case notice of his decision shall be given to the provincial board and to the
council of the municipality appealing, and upon receipt of notice by the appellant,
the ordinance, resolution, or executive order shall be revived and come into force
again.

Pending the decision on appeal from a decision of the provincial board
annulling any ordinance, resolution, or executive order, the same shall have no
force or effect.

[82-41; 676-1; 1791-5.]

SECTION 2182. Judicial Authority to Determine Validity of Municipal
Proceedings. — Nothing contained in either of the three last preceding sections
hereof shall be construed to deprive any judicial tribunal of power to hold void for
want of statutory authority any act, ordinance, or resolution of a municipal council
or executive order of a municipal president the validity of which shall be involved
in any cause arising before such tribunal, without respect to the decision of the
executive authorities.

[82-41; 676-1; 1791-5.]

SECTION 2183. Attempt to Enforce Void or Suspended Resolution,
Ordinance, or Order. — Any attempt to enforce any ordinance, resolution, or
executive order, after the disapproval or suspension thereof is brought to the
attention of the municipal council or municipal president, as the case may be, shall
be sufficient ground for the dismissal of the officer or officers attempting to
enforce the same.

[82-41; 676-1; 1791-5.]

SECTION 2184. General Power of Council to Enact Ordinances and
Make Regulations. — The municipal council shall enact such ordinances and make
such regulations, not repugnant to law, as may be necessary to carry into effect and
discharge the powers and duties conferred upon it by law and such as shall seem
necessary and proper to provide for the health and safety, promote the prosperity,
improve the morals, peace, good order, comfort, and convenience of the
municipality and the inhabitants thereof, and for the protection of property therein.

[82-39 (jj).]

SECTION 2185. Power of Council to Prescribe Penalties for Violations
of Ordinances. — It shall be competent for a municipal council to prescribe fines
or penalties for violations of its ordinances; but no penalty so fixed shall exceed a
fine of two hundred pesos or imprisonment for six months; or both.

Persons undergoing imprisonment for violation of ordinances may be required to labor for the period of imprisonment upon public works of the municipality in such manner as may be directed by the municipal council.

[82-39 (dd); 1482-2 (f).]

SECTION 2186. Subsidiary Imprisonment for Nonpayment of Fine. — Imprisonment shall be imposed in lieu of unpaid fines at the rate of one day's imprisonment for each peso of the fine.

Where a person is imprisoned for nonpayment of a fine he shall be released upon payment of such fine, less one peso per day for each day that he has been confined.

[82-39 (jj); 1482-2 (f).]

SECTION 2187. Submission of Questions to Provincial Fiscal. — When the council is desirous of securing a legal opinion upon any question relative to its own powers or the constitution or attributes of the municipal government, it shall frame such question in writing and submit the same to the provincial fiscal for decision.

[82-41; 676-1; 1791-5.]

SECTION 2188. Certain Legislative Powers of Mandatory Character. — It shall be the duty of the municipal council, conformably with law:

(a) To fix the salaries of all municipal officers and employees except the treasurer and teachers in the public schools, and to provide for such expenditures as are necessary in the proper conduct of the lawful activities of the various branches of the municipal government.

(b) To provide a municipal building adequate for the municipal offices, and other buildings required for municipal uses, including schoolhouses.

(c) To provide for the levy and collection of municipal taxes and for the collection of all fees and charges constituting lawful sources of municipal revenue or income.

(d) To establish and maintain an efficient police department and an adequate municipal jail or prison.
(e) To regulate the construction, care, and use of streets, sidewalks, canals, wharves and piers in the municipality, and prevent and remove obstacles and encroachment on the same.

(f) To construct and keep in repair bridges and viaducts, and regulate the use of the same.

(g) To regulate the selling, giving away, or dispensing of intoxicating, malt, vinous, mixed, or fermented liquors at retail.

(h) To declare and abate nuisances.

(i) To restrain riots, disturbances, and disorderly assemblages.

(j) To prohibit and penalize intoxication, fighting, gambling, mendicancy, prostitution, the keeping of disorderly houses, and other species of disorderly conduct or disturbance of the peace.

(k) To provide for the punishment and suppression of vagrancy and the punishment of any person found within the town without legitimate business or visible means of support.

(l) To suppress and penalize cruelty to animals.

(m) To prohibit the throwing or depositing of filth, garbage, or other offensive matter in any street, alley, park, or public square; provide for the suitable collection and disposition of such matter and for cleaning and keeping clean the streets, alleys, parks, and other public places of the municipality.

(n) To regulate the keeping and use of animals, in so far as the same affect the public health and the health of domestic animals.

(o) To require any land or building which is in an insanitary condition to be cleansed at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done and assess the expense upon the land or buildings.

(p) To construct and keep in repair public drains, sewers, and cesspools, and regulate the construction and use of private water-closets, privies, sewers, drains, and cesspools.

(q) To establish or authorize the establishment of slaughterhouses and markets, and inspect and regulate the use of the same.
(r) To provide for and regulate the inspection of meat, fruits, poultry, milk, fish, vegetables, and all other articles of food.

(s) To adopt such other measures, including internal quarantine regulations, as may from time to time be deemed desirable or necessary to prevent the introduction and spread of disease.

[82-39.]

SECTION 2189. Certain Legislative Powers of Discretionary Character. — The municipal council shall have authority to exercise the following discretionary powers:

(a) To suspend or remove, for cause, officers or employees appointed by the president, two-thirds of all the members of the council concurring.

(b) To make provision for the care of the poor, the sick, or persons of unsound mind.

(c) To establish fire limits in populous centers, prescribe the kinds of buildings that may be constructed within them, and issue permits for the erection thereof.

(d) To provide for the numbering of houses and lots; the naming of streets, avenues, and other public places; and for the lighting of streets, and the sprinkling of the same.

(e) To establish and maintain municipal roads, streets, alleys, sidewalks, plazas, parks, playgrounds, levees, and canals.

(f) To supply a suitable building for a post-office and provide for the collection and delivery of mail, when it is impracticable for the Bureau of Posts to make provision for these matters.

(g) To regulate the keeping of dogs, and authorize the killing or impounding of the same when found at large contrary to ordinance.

(h) To require the owners of sheep, goats, swine, or large cattle to keep such animals from moving, running, or being at large except when in charge of some person of sufficient discretion.

(i) To regulate cockpits, cockfighting, and the keeping or training of fighting cocks, or prohibit either.
To regulate garages and stables and the keeping of carriages, carts, and other conveyances for hire; and to designate stands to be occupied by public vehicles when not in use.

To regulate cafés, restaurants, hotels, inns, and lodging houses.

To regulate or prohibit public dancing schools, public dance halls, and horse races.

To regulate public billiard tables, or billiard rooms, theatrical performances and circuses.

To regulate the establishment and provide for the inspection of steam boilers within the municipality.

To regulate the use of water courses within the municipality.

To provide for the impounding of animals found at large contrary to law or ordinance and for the sale of such animals in satisfaction of poundage fees or any penalty incurred and cost of proceedings, or for such other disposition thereof as may be sanctioned by law.

To regulate any business or occupation subject to a municipal license tax and to prescribe the conditions under which municipal licenses may be revoked.

SECTION 2190. Requirement of Permits for Certain Pursuits. — In the exercise of regulative authority, the municipal council may require that a person engaged in any business or occupation hereinbelow mentioned shall obtain therefor a municipal permit:

Manufacturing or boiling varnish or oil; boiling fat, tallow, or lard; manufacturing lampblack, glue, fertilizer, turpentine, tar, or charcoal; tanning or dressing hides or skins; manufacturing bricks, pottery, or lime; crushing, grinding, or burning stones, bones, or shells; storing bones, hides or feathers; drying or curing fish; making lye or soap; manufacturing matches; storing combustible or explosive materials; dealing in second-hand clothes or furniture; maintaining of stock yards; or the conducting of any other business of an unwholesome, obnoxious, offensive, or dangerous character.

A reasonable fee, in no case to be in excess of ten pesos per annum, may be charged for such permit; and the conditions under which the business in question
shall be conducted may be specified therein or otherwise determined by the council. A provincial board may in its discretion abolish or reduce any fee imposed under the authority of this section.

SECTION 2191. Exercise of Power of Eminent Domain. — Subject to the approval of the Governor-General, a municipal council shall have the power to exercise the right of eminent domain over property and to authorize the institution of proceedings for the condemnation of the same according to law, for any of the following purposes: the construction or extension of roads, streets, sidewalks, bridges, ferries, levees, wharves, or piers; the construction of public buildings, including school houses, and the making of improvements in connection therewith; the establishment of parks, playgrounds, plazas, market places, artesian wells, or systems for the supply of water; and the establishment of cemeteries, crematories, drainage systems, cesspools, or sewage systems.

[83-20; 2249-2.]

SECTION 2192. Authority to Close Thoroughfare. — With the prior authorization of the Governor-General, a municipal council may close any municipal road, street, alley, park, or square; but no such way or place aforesaid, or any part thereof, shall be closed without indemnifying any person prejudiced thereby.

Property thus withdrawn from public servitude may be used or conveyed for any purpose for which other real property belonging to the municipality might be lawfully used or conveyed.

[2231-1.]

SECTION 2193. Restriction Upon Measures Relative to Sanitation. — Ordinances, regulations, and orders enacted or promulgated by a municipal council in the exercise of authority over matters of sanitation shall not be inconsistent with the regulations of the Philippine Health Service.

[157-4 (h); 1150-13; 1760-1 to 8.]

SECTION 2194. Aid to Insular and Provincial Charitable Institutions. — With the approval of the Governor-General, a municipal council may make appropriations for the use of Insular and provincial institutions of a charitable, benevolent, or educational character, such appropriations to be made only from funds which would be available if the institution or institutions to be assisted were maintained by the municipality.
ARTICLE X

Municipal Schools and Aid for Municipal Students

SECTION 2195. Municipal Schools. — It shall be the duty of the municipal council to establish and maintain elementary schools in the municipality, to be conducted as a part of the public-school system in conformity with the provisions of the School Law.

[82-39 (ff); 132-1 (e).]

SECTION 2196. Cooperation of Municipalities in Maintenance of School Giving Intermediate Instruction. — Where the number of pupils eligible for intermediate instruction in any municipality is not sufficient to justify the maintenance by it of a school giving intermediate instruction or where the municipal funds are insufficient to make adequate provision therefor, the municipal council may, with the approval of the Director of Education, cooperate with the authorities of any other municipality or municipalities in the same province in the maintenance of such a school.

SECTION 2197. Support of Students Attending School in other Municipality. — When a public school giving secondary instruction is not maintained in a municipality, the council may provide for the expenditure from the school fund, or general funds not otherwise appropriated, of not more than forty pesos per month during the school year, to be used in equal parts toward the support of two residents of the municipality while receiving training for positions as public-school teachers in the municipality at any public secondary school established under the Department of Public Instruction.

The persons thus supported shall be one young man and one young woman, whose respective ages shall not be less than fifteen nor more than twenty-five years, and whose parents are not able to pay their expenses while attending schools of secondary instruction. They shall be appointed by the president from a list recommended by the division superintendent of schools, by and with the consent of the majority of all the members of the council, subject to confirmation, after one month’s attendance, by the principal of the school in which they are appointed to receive instruction.

[1791-4.]

SECTION 2198. Special and Professional Schools. — After adequate
provision has been made for the elementary schools of a municipality, the council may establish and maintain special or professional schools; and when no aid is received for such a school from provincial or Insular funds, reasonable tuition fees may be charged, and such fees may in any case be charged against students who are not bona fide residents of the municipality.

[82-40 (f); 132-1 (h).]

SECTION 2199. Maintenance of Night Schools. — Municipal councils shall have authority to appropriate at the beginning of each year a certain sum out of the school funds for the maintenance of night schools in English, under the following conditions:

(a) That one hundred pupils at least, with the assent of the school superintendent of the province, petition the municipal council for their creation.

(b) That the monthly salary of any teacher who is to attend and teach in said schools shall not be greater than twenty pesos.

The superintendent shall appoint a teacher for each school, giving preference to the public school teachers of each municipality, and shall fix the salary in accord with the respective municipal council and subject to the limitation contained in paragraph (b) above.

[2217-1, 2.]

SECTION 2200. Travel Expense of Teachers Attending Summer Schools. — Municipal councils may provide for defraying the necessary travel expenses of municipal teachers who are required to attend a summer school at Manila, Baguio, or a provincial capital or other place in the province designated by the superintendent; but provincial teachers coming to Manila at their own choice, and with the permission of the division superintendent, and not by order of the latter, shall pay the difference between the travel expenses from the place in the province where the summer school is to be held and those from their place of residence to Manila.

[2018-1, 2.]

SECTION 2201. Support of Students Attending Special Schools. — A municipal council may provide for the payment of not to exceed forty pesos per month during the school year for each person appointed, as hereinbelow provided, to receive in the Philippine Normal School, the Philippine School of Arts and Trades, the Philippine School of Agriculture, or any other Insular school, special
training for the teaching of the academic branches, domestic science, agriculture,
or arts and trades.

[1858-1.]

SECTION 2202.  Mode of Appointment and Qualifications of Students.  —
The total number of students so appointed shall not exceed four from any one
municipality. They shall be appointed, by the municipal president, by and with the
consent of the majority of all the members of the council, from a list of eligibles
certified to the president by the division superintendent of schools, and by him
recommended for such appointment.

Only those who have satisfactorily completed and been graduated from the
prescribed intermediate course of instruction and are not less than seventeen nor
more than thirty years of age, or municipal or Insular teachers of the municipality
who have held office for two consecutive years at least, shall be eligible for
appointment as special municipal students in the Philippine Normal School or in
the Philippine School of Agriculture; and only those who have satisfactorily
completed the first year of the prescribed intermediate course of instruction and are
not less than seventeen nor more than thirty years of age shall be eligible for
appointment as special municipal students in the Philippine School of Arts and
Trades.

[1858-1.]

SECTION 2203.  Agreement to Teach in Municipality.  — Each student
appointed as above provided shall be required by the municipal president to sign an
agreement to the effect that, upon the termination of his studies pursued according
to the terms of his appointment and agreement, he will return to the municipality
appointing and maintaining him as a special student and accept an appointment
either as a municipal or as an Insular teacher in said municipality, and faithfully
perform the duties relative thereto for such salary as may be fixed by competent
authority, for a period of time equal to that spent by him in study at the expense of
the municipality from which he is appointed.

[1858-1.]

ARTICLE XI

Municipal Police

SECTION 2204.  Constitution of Police Force of Municipality.  — In each
municipality there shall be a chief of police and such number of policemen as the
council, with the approval of the provincial board, shall determine.

All members of said force shall be peace officers. It shall be their duty to preserve order and exercise vigilance in the prevention of public offenses. They shall exercise the general power to make arrests and seizures according to law.

[2169-21.]

SECTION 2205. Appointment of Members of Police Force. — The chief of police shall be appointed by the provincial governor, on recommendation submitted by the municipal president, with the consent of the municipal council; other members of the force shall be appointed by the municipal president, with the consent of the municipal council.

All such appointments shall be made in conformity with the provisions of this article.

[2169-16.]

SECTION 2206. Regulations for Governance of Municipal Police. — The Chief of Constabulary, with the approval of the Secretary of Commerce and Police, shall prepare and promulgate general regulations for the good government, discipline, and inspection of the municipal police, compliance wherewith shall be obligatory for all members of the organization. These regulations shall be translated into Spanish.

Each municipal council, with the approval of the provincial board, may issue supplementary regulations, not incompatible with law or the general regulations, for the governance of the local force.

[2169-2.]

SECTION 2207. Uniforms, Insignia, and Equipment. — The Chief of Constabulary shall prescribe the uniforms, insignia, and equipment of municipal police. These shall be alike in all municipalities and shall differ from those of the Philippine Constabulary and of the United States Army.

[2169-22.]

SECTION 2208. Arms to be Used by Police. — The Chief of Constabulary shall also prescribe the kind of arms to be used by the police; and upon requisition by resolution of a municipal council duly approved by the provincial board, he shall issue to the said municipal council as many fire arms as may be requested, not exceeding in any case the number of members of the municipal police including
the chief, the make, model and caliber thereof to be determined by the Chief of Constabulary.

In his discretion, the Governor-General may suspend the operation of this section in the case of any municipality when the public interest warrants such action.

[2597.]

SECTION 2209. Expense of Equipment. — Each municipality shall, at its own expense, provide all necessary police equipment, including arms, uniforms, and insignia, in conformity with the specifications of the Chief of Constabulary; but the uniform and insignia of the chief of police shall be supplied by himself.

[2169-24, 25.]

SECTION 2210. Loss of Arms or Other Equipment. — The chief of police shall be the proper custodian of all police arms not issued to individual policemen for use and shall be responsible therefor. Individual policemen shall be responsible for arms issued to them for use, as well as for their uniforms, insignia, or other equipment. Losses of such articles shall, in all cases, be made good by the person herein declared to be responsible therefor.

[2169-27, 28.]

SECTION 2211. Examining Board. — There shall be in each province a municipal-police examining board to be composed of the senior inspector of Constabulary, a member of the provincial board, and a municipal president, the two last of whom shall be appointed by the provincial governor.

The senior inspector shall act as chairman and the member of the provincial board shall act as secretary of the examining board.

The appointive members of the examining board shall receive their actual and necessary travel expense from their places of residence to the place where an examination is held, and vice versa. The member of the provincial board shall also receive his lawful per diem for each day of session of the examining board. These expenses shall be paid from provincial funds.

[2169-4.]

SECTION 2212. Time for Holding Examinations. — An examination for admission to the police service shall be held in each province during the month of January of every year; and it shall be the duty of each secretary, by authority of his
board and at such time as it shall determine, to give public notice of the place, day, and hour therefor.

[2169-6, 7.]

SECTION 2213. Examination Manual. — The Chief of Constabulary, with the approval of the Secretary of Commerce and Police, shall prepare and promulgate an examination manual, prescribing therein the manner in which examinations shall be conducted, the subjects which shall be the basis of examination, and the standards which must be attained in them.

[2169-5.]

SECTION 2214. Qualifications for Service Examination. — To be eligible for such examination, a candidate shall have the following requirements:

1. Be a native of the Philippine Islands;
2. Be from twenty-one to forty years of age;
3. Be a person of good habits;
4. Be of sound physical constitution;
5. Not suffer from any contagious disease;
6. Have no criminal record;
7. Have not been expelled or dishonorably discharged from any civil or military employment;
8. Be able to write and read English or Spanish; and
9. Have a perfect reading and writing knowledge of the vernacular.

[2169-9.]

SECTION 2215. Certification of Physical Proficiency. — No person shall be permitted to take the service examination except after due certification of physical proficiency, unless the examining board, in its discretion and for good cause, waives this requirement, in which case the physical examination may be made later. But no name shall be placed upon any eligible list until such certificate is forthcoming.

The physical examination shall be made by the district health officer or municipal physician or physicians to whom the chairman of the board shall give
the proper orders, designating the day and hour when said examination is to take place.

[2169-9.]

SECTION 2216. Eligible Lists. — The examining board shall keep a record of the names, residences, and examination grades of the residents of each municipality who have satisfactorily passed the service examination and who are not otherwise disqualified for police service. Such record shall constitute the eligible list of the particular municipality. A similar general list shall be kept containing the names of all eligibles throughout the province. Copies of both lists shall be furnished to each municipality in the province.

[2169-13.]

SECTION 2217. Appointments to be Made from Lists of Eligibles. — Appointments to the police force shall in all cases be made from the municipal list of eligibles, if persons are found on said list who desire to serve, otherwise from the general list.

Persons who voluntarily leave the service and who desire to reënter may, within one year be again appointed without further examination.

[2169-16, 17.]

SECTION 2218. Salaries of Members of Police Force. — Chiefs of police shall receive pay at a rate, to be fixed by the municipal council, of not more than two hundred pesos per month; other members of the force shall receive pay at a rate of not more than fifty pesos per month to be fixed in the same manner.

[2169-20.]

SECTION 2219. Reimbursement of Expenses of Policeman Going Beyond Municipal Limits. — All members of the municipal police required to absent themselves from the municipality on official business shall be entitled to reimbursement of necessary expenses supported by the proper vouchers.

[2169-31.]

SECTION 2220. Removal of Members of Municipal Police. — Members of the municipal police shall not be removed, and except in case of resignation, shall not be discharged except for misconduct or incompetency, disloyalty to the Government, serious irregularities in the performance of their duties, and violation of the law, and in such cases charges shall be preferred and investigated by the
municipal council in public hearing, and defendants shall be given an opportunity to make their defense. The municipal council may delegate its authority to a committee of three councilors designated for said purpose by a majority of the council, and it shall be the duty of said committee to submit a report in writing, together with its opinion, and the council shall make such recommendation as it may deem just to the president, who shall take whatever action may in his judgment be most in accordance with justice. His decision shall be subject to appeal to the provincial governor who, after hearing the provincial board, shall decide the case, and whose decision shall be final, except in the case of chiefs of police, who may appeal from said decision to the Governor-General.

[2169-18.]

SECTION 2221. Requirement of Police Service or Patrol Duty from Male Residents. — When the province or municipality is infested with outlaws, the municipal council, with the approval of the provincial governor, may authorize the municipal president to require able-bodied male residents of the municipality, between the ages of eighteen and fifty years, to assist, for a period not exceeding five days in any one month, in apprehending outlaws or other lawbreakers and suspicious characters, and to act as patrols for the protection of the municipality, not exceeding one day in each week.

Nothing herein contained shall authorize the municipal president to require such service of officers or men of the Army and Navy of the United States, civil employees of the United States Government, officers or employees of the Insular Government, or the officers or servants of companies or individuals engaged in the business of common carriers on sea or land, or priests, ministers of the gospel, physicians, practicantes, druggists, or practicantes de farmacia actually engaged in business, or lawyers when actually engaged in court proceedings.

[1309-1.]

SECTION 2222. Requirement of Report from Householders Concerning Persons Sojourning with them. — When the province or municipality is infested with outlaws, the municipal council, with the approval of the provincial governor, may further require each householder of any municipal center or of any barrio of the municipality to make prompt report to the municipal president or municipal councilor of the barrio, as the case may be, of the name, residence, and description of any person not a resident of such municipal center or barrio who may enter the house of such householder or receive shelter or accommodations therein. The report made to the municipal councilor of the barrio shall be transmitted by such councilor within twenty-four hours after its receipt to the municipal president.
ARTICLE XII

Protection Against Fire

SECTION 2223. Police Force Constituting Fire Department — Discipline. — In all municipalities having no paid fire department it shall be the duty of all officers and members of the police force to act as firemen, and the police force of each such municipality shall constitute a fire department and be regularly instructed, exercised, and trained in the duties and work of firemen by its officers under the direction and supervision of the municipal president, with such assistance as he may require from the municipal councilors. The entire police force, as such fire department, shall be drilled in its practical duties not less than once in each week or as much oftener as may be necessary to reach and maintain proficiency in its duties and the use of the apparatus furnished for its use. Such departments shall be regularly inspected as to drill, equipment, and efficiency by the provincial governor upon his semiannual visits to the municipalities.

SECTION 2224. Provision for Fire-Fighting Apparatus. — Each municipality shall provide equipment and apparatus for protection against fire, which shall at no time consist of less than twenty-four fire buckets, twelve ladders of suitable lengths, six ropes with hooks attached, of suitable size and length, twenty-four bolos, twelve axes, and one two-man cross-cut saw, and such additional or other apparatus as may be considered necessary by the municipal council and approved by the provincial board. All apparatus shall be kept in such place or places as may be designated by the municipal council, where it shall be conveniently available and shall be kept and maintained in order and constant readiness for instant use. Such apparatus shall not be used except in case of fire or fire drills. Whenever the size or importance of any barrio shall demand fire apparatus similar in kind and amount to that above prescribed, it may be furnished by the municipality and kept in such barrio, as above prescribed. The provincial board may require any municipality to purchase and provide for the maintenance of such additional apparatus as it may deem necessary.

SECTION 2225. Auxiliary Volunteer Firemen. — The municipal council may provide for the enrollment and training of auxiliary volunteer firemen among the able-bodied male residents of the municipality, in a number not to exceed that of the police of the municipality, who shall be entitled to the privilege granted by
this section, and where the number of the police is less than ten, a number of volunteer firemen not to exceed ten may be appointed.

Such volunteers shall, upon joining, obligate themselves to attend fire drills of not less than one hour at least once a week and to report to their officers immediately in case of fire and to obey the lawful orders of such officers at all drills and fires. They shall be divided into subdivisions and attached, by the chief of police, for drill and fire purposes, to the divisions or subdivisions of the police force nearest their respective residences. They shall, while members of such department, be supplied with appropriate metal badges of membership, which shall remain the property of the municipality. Should fire helmets or uniforms be provided for the fire department by the municipality, they shall be supplied therewith for use while in such service, and they may, should they desire, purchase the same for their individual use at cost.

The commanding officer of each division or subdivision shall keep a record of the attendance at drills and fires of each volunteer in his command and at the end of each calendar year shall issue to each such volunteer who has attended seventy-five per centum of all drills and fires during the year, a certificate showing such fact and that he has drilled at least one hour at each drill attended, and such certificate, when presented to the provincial treasurer, or his deputy in the municipality, shall entitle the person named therein to be paid, from the funds of the municipality, a sum equal to the amount paid by such person as cedula tax for the year covered by said certificate.

[1733-3; 2151-1.]

SECTION 2226. Social Organization. — Auxiliary volunteer firemen may, at their pleasure, organize for social purposes and their organization shall be granted the use of public buildings for social purposes at such times and to such extent as may, in the judgment of the municipal council, be consistent with the public interests.

[1733-3.]

SECTION 2227. Authority to Call Upon Inhabitants to Aid in Fighting Fire. — The municipal president and chief of police are authorized to call upon any able-bodied citizen, inhabitant, or sojourner within the municipality, to aid in extinguishing any fire therein, and any such person so called upon shall be subject to the orders of the municipal president and the chief of police during such fire.

[1733-4.]
SECTION 2228. Celebration of Fiesta. — A fiesta may be held in each municipality not oftener than once a year upon a date fixed by the municipal council. A fiesta shall not be held upon any other date than that lawfully fixed therefor, except when for weighty reasons, such as typhoons, inundations, earthquakes, epidemics, or other public calamities, the fiesta cannot be held on the date fixed, in which case it may be held at a later date in the same year, by resolution of the council.

[2377-1; 2477-1.]

SECTION 2229. Changing Date of Fiesta. — A municipal council may, by resolution passed by two-thirds of all the members of the council, change the fixed date for the celebration of the fiesta; but when the date has been once fixed by the municipal council, it shall not be changed with greater frequency than once in five years.

[2377-1.]

SECTION 2230. Fixing Date of Fiesta. — In fixing or changing the date of the fiesta, the municipal council shall give preference to a date which, by reason of an important event in the municipality, the province, the Philippine Archipelago, and in general, in the history of the Philippine Islands or of the United States, may be considered memorable and worthy of being commemorated by a local fiesta.

[1909-1; 2054-3; 2377-1.]

ARTICLE XIV

Cockfighting

SECTION 2231. Restriction Upon Cockfighting. — Cockfighting shall take place only in licensed cockpits and, except as provided in the next succeeding section hereof, only upon legal holidays and for a period of not exceeding three days during the celebration of the local fiesta. No card game or games of chance of any kind shall be permitted on the premises of the cockpit.

[2477-1.]

SECTION 2232. Cockfighting at Fairs and Carnivals. — In provinces where the provincial board resolves that a fair or exposition of agricultural and
industrial products of the province, a carnival, or any other act which may redound to the promotion of the general interests thereof, shall be held on a suitable date or dates, the council of the municipality in which such fair, exposition, or carnival is held may, by resolution of a majority of the council, authorize the cockfighting permitted at a local fiesta to take place for not to exceed three days during said exposition, fair, or carnival, if these fall on a date other than that of the local fiesta. Where this action is taken, cockfighting shall not be permitted during the local fiesta unless a legal holiday occurs at such period, in which case cockfighting may be permitted upon the holiday.

[2477-1.]

ARTICLE XV

Municipal Revenue in General

SECTION 2233. Fundament Priniciples Governing Municipal Taxation. — Municipal revenue obtainable by taxation shall be derived from such sources only as are expressly authorized by law.

Taxation shall be just and in each municipality uniform.

It shall not be in the power of the municipal council to impose a tax in any form whatever upon goods and merchandise carried into the municipality, or out of the same, and any attempt to impose an import or export tax upon such goods in the guise of an unreasonable charge for wharfage, use of bridges or otherwise, shall be void.

In no case shall the collection of municipal taxes be let to any person.

[82-39, 42, 43, 44; 1791-14.]

SECTION 2234. Use of Municipal Funds. — Except as allowed by law, municipal funds shall be devoted exclusively to local public purposes.

[82-43.]

SECTION 2235. Primary Disposition of Municipal Revenue. — Except as a measure of safety the municipal share of the revenue collected by the municipal treasurer shall not be removed from the municipality by the provincial treasurer, but upon being collected and duly accounted for, shall be transferred by the provincial treasurer to the municipal treasurer, and the same shall thereafter be available for disposition upon account of the municipality according to law.
SECTION 2236. Custody and Deposit of Municipal Funds. — Except as otherwise provided, all municipal funds shall be kept by the municipal treasurer in the municipal safe or strong box, which it shall be the duty of the municipal council to provide.

Upon resolution of the municipal council, approved by the provincial treasurer, the municipal treasurer may make current deposits of municipal funds subject to check in any local bank duly designated as a depositary for Government funds.

Money not needed for current use may be deposited, upon the same authority, as a time deposit with the provincial treasurer, the Philippine National Bank, or any other banking institution duly designated as a depositary for Government funds. Resolutions authorizing such deposits shall clearly set forth the period for which the deposits shall be made, whether with or without interest, and if with interest, the rate thereof.

SECTION 2237. Municipal General Fund. — All moneys in a municipal treasury which are not lawfully dedicated, reserved, or appropriated to some particular use shall constitute the general fund, and be available for use or expenditure for municipal purposes according to law.

SECTION 2238. Municipal School Fund. — There shall be maintained in the treasury of every municipality a special fund to be known as the school fund, into which shall be paid all moneys accruing thereto by law or by appropriation from the municipal general fund. Said fund shall be available exclusively for the maintenance of free public schools, including the construction, purchase, repair, and equipment of school buildings, the purchase of land therefor, the payment of teachers and incidental expenses, and other lawful school purposes of the municipality.

SECTION 2239. Appropriations for Exhibition Purposes. — A municipal council shall have power to appropriate money to be placed to the credit of the provincial exhibition fund, to aid the province in conducting exhibitions of its products and industries. It shall also have the power, with the approval of the Governor-General first had, to appropriate such amounts as may be necessary to defray the expenses of local fairs and to enable the municipality to take part in the fairs conducted by other provinces in the Philippine Islands.
SECTION 2240. Refund of Customs Duties on Material for Public Works. — The Governor-General is authorized, upon the presentation of a statement of the amount paid, duly certified as correct by the Insular Auditor and the Insular Collector of Customs, and approved by the Secretary of Finance and Justice, in his discretion, to direct the reimbursement, from Insular funds, to any municipality in the Philippine Islands of the amount paid by such municipality from its own funds as customs duties on material used in the construction of municipal waterworks and sewer systems. All sums necessary to make such refunds are hereby appropriated from any funds in the Insular Treasury not otherwise appropriated.

ARTICLE XVI
Municipal Budget

SECTION 2241. Statement of Receipts and Expenditures for Past Year. — On or before the fifteenth day of January of each year, the municipal treasurer shall present to the council a certified and detailed statement of all municipal receipts and expenditures pertaining to the preceding year.

SECTION 2242. Annual Budget. — Upon receiving this statement, the council shall make a careful estimate of the probable income of the municipality for the current year and upon this basis shall proceed to make, by way of appropriation, detailed allotments to the respective municipal requirements for the current year. The appropriation thus made by the council shall constitute the budget, and immediately upon passage it shall be submitted to the provincial treasurer for approval, accompanied by the statement of receipts and expenditures for the preceding year and the estimate made by the council for the current year. Prior to submission to the provincial treasurer, the allotment for school purposes shall receive the approval of the division superintendent of schools.

Upon approval by the provincial treasurer the budget shall become effective as a lawful appropriation, and the same shall be forthwith returned by him, with the accompanying documents, to the municipal treasurer, through the president.

Changes in the estimates and allotments of the budget, as well as additions thereto, may in like manner be effected from time to time during the year by supplemental budgets.
SECTION 2243. Disapproval of Particular Items. — If the provincial treasurer shall be of opinion that one or more items of expenditure in the proposed budget, or in any supplemental budget, are illegal or inadvisable, he may disapprove such item or items and at the same time give his approval to other parts of the budget.

When he thus disapproves any item or items of expenditure, he shall immediately submit to the council a statement in writing, giving his reasons for such disapproval. In case the municipal council is dissatisfied with the action of the provincial treasurer, a supplemental budget containing only the item or items disapproved may be submitted to the provincial board with a statement of the reasons for making such expenditure; and the provincial board shall thereupon determine the matter. If the appeal is sustained as to one or more items, the provincial treasurer shall forthwith approve the budget as to those items; but if it is denied, the item or items in question shall stand disapproved.

SECTION 2244. Municipal Salaries Pending Approval of Budget. — Until the president shall receive the approved budget from the provincial treasurer, the approved budget for the preceding year shall determine the salaries and positions of all permanent officers and employees of the municipality.

SECTION 2245. General Limitation Upon Amount Expendable for Salaries and Wages. — Except as hereinbelow provided, there shall not be expended during any calendar year for salaries and wages of municipal officials and employees, of every description, excluding those employed on public works, in municipalities of the first class more than fifty per centum, in municipalities of the second class more than sixty per centum, in municipalities of the third class more than sixty-five per centum, and in municipalities of the fourth class more than seventy-five per centum, of the annual revenues accruing to the municipal general funds during said calendar year, exclusive of all balances carried forward from preceding years, and any and all appropriations, loans, or gifts made from Insular, provincial, or private funds.

Nothing herein contained shall be construed to prevent the payment from the municipal school fund of salaries of such municipal teachers and other school employees as may be approved by the division superintendent of schools.
With the approval of the Governor-General, the provincial board may authorize any municipality of the province to exceed the foregoing percentages under such limitations as may be prescribed by resolution of said board.

[1903-1; 1979-1 (nn).]

SECTION 2246. Disbursement of Municipal Funds. — Disbursements of municipal funds shall be made by the municipal treasurer upon properly executed vouchers, pursuant to the budget, and with the approval of the president. Vouchers covering disbursements from the school fund or for school purposes shall also be approved by the division superintendent of schools, or his authorized representative.

The municipal treasurer shall keep in his office, open at all times to the inspection of members of the municipal council, a statement of the appropriations, expenditures, and balances in all municipal accounts.

SECTION 2247. Restriction Upon Disbursements. — Disbursements pursuant to the budget may be made from any municipal funds in the hands of the treasurer, but the total disbursements from any municipal fund shall in no case be in excess of the actual collections accruing to such fund, except upon written authority of the provincial treasurer, and in no case shall an overdraft in excess of twenty-five per centum of the uncollected revenues and receipts accruing to any fund, as shown by the approved budget, be so authorized.

ARTICLE XVII

Civil Remedies for Collection of Municipal Revenue

SECTION 2248. Application of Article. — The remedies provided in this article may be used, so far as their nature permits, for the collection of any delinquent municipal revenue except such as is mentioned in section two thousand two hundred and fifty-four hereof.

SECTION 2249. Civil Remedies. — The civil remedies available to enforce payment of delinquent municipal revenue shall be (a) by distraint of personal property and (b) by legal action, either of which remedies or both simultaneously may be pursued in the discretion of the proper authority.

SECTION 2250. Distraint of Personal Property. — The remedy by distraint shall proceed as follows: Upon the failure of the person owing any municipal tax or revenue to pay the same, at the time required, the municipal treasurer may seize and distrain any personal property belonging to such person or
any property subject to the tax lien, in sufficient quantity to satisfy the tax, or charge in question, together with any increment thereto incident to delinquency, and the expenses of the distraint.

[2339-151.]

SECTION 2251. Proceedings Subsequent to Seizure. — The officer levying the distraint shall make or cause to be made an account of the goods or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession such goods or effects were taken, or at the dwelling or place of business of such person and with some one of suitable age and discretion, to which list shall be added a statement of the sum demanded and note of the time and place of sale; and the said officer shall forthwith cause a notification to be exhibited in not less than two public places in the municipality where the distraint is made, specifying the time and place of sale and the articles distrained. The time of sale shall not be less than twenty days after notice to the owner or possessor of the property as above specified and the publication or posting of such notice. One place for the posting of such notice shall be at the office of the president of the municipality in which the property is distrained. At the time and place fixed in such notice the said officer shall sell the goods, or effects, so distrained, at public auction, to the highest bidder for cash.

Any residue over and above what is required to pay the entire claim, including expenses, shall be returned to the owner of the property sold. The expenses chargeable upon such seizure and sale shall embrace only the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy.

Within five days after the sale the municipal treasurer shall make report of the proceedings in writing to the municipal president.

If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

Where the proceeds of the sale are insufficient to satisfy the claim, other property may be in like manner distrained until the full amount due, including all the expenses, is collected.

[2339-152, 153, 154.]

SECTION 2252. Municipal-Tax Lien. — Municipal taxes and other charges within the purview of this article constitute a lien, enforceable by proper
legal action, in favor of the municipality superior to all liens or charges in favor of private parties, not only upon any property which may be the subject of the charge but also upon property used in the exercise of the occupation, business, or privilege in respect to which the charge is imposed and upon all property rights therein.

[2339-149.]

ARTICLE XVIII

License Taxes and Other Municipal Revenue

SECTION 2253. Municipal License Taxes. — A municipal council shall have authority to impose taxes upon persons engaged in business or exercising privileges in the municipality as hereinbelow specified, by requiring them to procure licenses at rates fixed by ordinance of the council:

(a) Billiard and pool rooms or public tables used for playing billiards or pool.

(b) Circus or menagerie parades and other parades using banners, floats, or musical instruments, for advertising purposes.

(c) Cockpits, cockfights, or training of fighting cocks.

(d) Dance halls and public dancing schools.

(e) Garages where motor vehicles are kept for hire.

(f) Hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods personally carried by them.

(g) Hotels, restaurants, cafés, and lodging or boarding houses.

(h) Livery and boarding stables.

(i)Pawnbroking establishments.

(j) Theaters, museums, and concert halls.

(k) The keeping of dogs.

(l) The keeping of public vehicles or conveyances (except automobiles) for hire, by persons not taxed under subsection (h) hereof.
(m) The maintenance of race tracks or conducting of horse races.

(n) The selling of intoxicating, malt, vinous, mixed, or fermented liquors in quantities of less than two decaliters.

[82-39 (ii), 43 (h); 1791; 2250-1; 2339-45 (p, v).]

SECTION 2254. Miscellaneous Revenue. — The following species of revenue shall also accrue to the respective municipalities:

(a) Proceeds of the ad valorem tax on real property.

(b) Fees for tuition in institutions of instruction, other than primary schools, founded and maintained by the municipality; but nothing herein shall require the charging of such fees.

(c) Fees for certificates of ownership of large cattle and for certificates of the transfer of title to the same.

(d) Fees, not in excess of fifty centavos in each case, for the issuance of permits for the burial or removal of the bodies of deceased persons.

(e) Fines or penalties which are by law payable into the municipal treasury.

(f) Proceeds or income from the sale, use, or management of any property lawfully held by the municipality.

[82-40 (e), 43 (b, i); 132-1 (i); 1530-1, 2.]

SECTION 2255. Imposition of Tax and Duration of License. — A municipal license tax already in existence shall be subject to change only by ordinance enacted prior to the fifteenth of December of any year for the next succeeding year; but an entirely new tax may be created by ordinance enacted during the current year, effective at the beginning of any subsequent quarter.

All municipal licenses shall expire on the thirty-first of December of the year in which issued unless prior thereto they should lapse for nonpayment of the tax or be sooner annulled according to law.

SECTION 2256. Time for Payment of License Taxes. — All municipal license taxes shall accrue on the first of January of each year as regards persons then liable therefor, and the same may be paid in quarterly installments during the first ten days of each quarter. In case of failure to pay any such tax within the time
required, the amount of the same shall be increased by twenty per centum.

A municipal council may by ordinance extend for an additional period of ten days the time for the payment of any municipal license tax without penalty, when the bad condition of the roads, the breaking of bridges, or the occurrence of a flood, typhoon, or other similar casualty shall render such delay desirable or necessary.

[82-65 (a); 1791-12.]

SECTION 2257. Record of Persons Paying License Taxes. — It shall be the duty of the municipal treasurer to keep a record, alphabetically arranged and open to public inspection, of the name of all persons paying municipal license taxes.

[82-66.]

SECTION 2258. Revocation or Suspension of Liquor License. — When a person holding a municipal license to sell liquor abuses his privilege to the detriment of the public morals or peace, or permits the place where any such business is conducted to be used as a resort for disorderly characters, criminals, or women of ill repute, or permits such place to be conducted in a disorderly or unlawful manner or in any way to become a public nuisance, it shall be the duty of the municipal council, after due investigation to revoke or suspend his license. Where action of this character is taken it shall be unlawful for the holder of the license to conduct the business in question during the period of its suspension or revocation; and the money paid upon the license for such period shall be forfeited to the municipality without liability for the refund of any part thereof.

Any person whose license may be suspended or revoked by a municipal council pursuant to the authority contained in this section may take an appeal to the provincial board, whose action in the matter shall be final.

[1746-1 (ii); 2339-52.]

ARTICLE XIX

Cart and Sledge Tax

SECTION 2259. Cart and Sledge Tax. — There shall be paid, on or before the tenth day of January of each year, an annual privilege tax upon carts and sledges used upon any public road in a municipality, as follows:

Upon each draft cart having tires less than two and one-half inches in width,
three pesos.

Upon each draft cart having wheels rigid with the axle, two pesos.

Upon each draft cart having both rigid wheels and tires less than two and one-half inches in width, five pesos.

Upon each sledge with runners less than two and one-half inches in width, three pesos.

Where a cart or sledge not previously used upon a public road is acquired or first used subsequently to the tenth of January of any year the tax thereon may be computed by the quarter; and the owner shall be liable for the tax only from the beginning of the first quarter during which the use of the cart or sledge was begun.

[82-43 (j); 774-1; 1157-1; 1300-1.]

SECTION 2260. Application of Proceeds. — One-half of the proceeds of the cart and sledge tax shall accrue to the municipal treasury and one-half to the provincial treasury.

[82-43 (j); 774-1; 1157-1; 1300-1.]

SECTION 2261. Restriction as to Use of Carts and Sledges. — No cart having wheels rigid with the axle and tires less than two and one-half inches in width and no sledge of any sort shall be used upon any improved or well constructed public road in the Philippine Islands, when public notice shall have been given by the provincial board as in the next paragraph provided.

It shall be the duty of the provincial board of each province in which well-constructed or improved public roads exist to designate by public notice, which shall be posted at the door of the municipal building of every municipality in the province, the roads on which it shall be unlawful to use narrow-wheeled carts, carts the axles of which are rigid with the wheels, or sledges.

[82-43 (j); 774-1; 1157-1; 1300-1.]

SECTION 2262. Suspension of Provisions Relative to Carts and Sledges. — Upon the application of the provincial board of any province, the Governor-General may suspend the operation of the provisions of this article to such extent and for such period as he may deem advisable.

[82-43 (j); 774-1; 1157-1; 1300-1.]
ARTICLE XX

Conduct of Certain Public Utilities

SECTION 2263. Municipal Waterworks. — A municipal council shall have authority to acquire, construct, and maintain waterworks for the purpose of supplying the inhabitants of the municipality with water; to regulate the supply and use of water therefrom; and to fix and collect rents or taxes for water thus supplied.

[2448-1.]

SECTION 2264. Municipal Ferries, Wharves, Markets, etc. — A municipal council shall have authority to acquire or establish municipal ferries, wharves, markets, slaughterhouses, pounds, and cemeteries. Public utilities thus owned by the municipality may be conducted by the municipal authorities upon account of the municipality or may be let for a stipulated return to private parties.

[82-43 (e); 1791-6.]

SECTION 2265. Letting of Municipal Ferry, Market, or Slaughterhouse to Highest Bidder. — When any ferry, market, or slaughterhouse belonging to a municipality is to be let to a private party, the same shall, unless otherwise directed by the Governor-General, be let to the highest and best bidder for the period of one year or, upon the previous approval of the provincial board, for a longer period not exceeding five years, under such conditions as shall be prescribed by the Governor-General.

[1634-1.]

SECTION 2266. Establishment of Certain Public Utilities by Private Parties Under License. — Where provision is not made by a municipal council, pursuant to the provisions of the next two preceding sections hereof, for maintaining or conducting the ferries, wharves, markets, or slaughterhouses requisite for the needs of the municipality, the council shall have authority, in its discretion, to let the privilege of establishing and maintaining such utilities to private parties by license granted upon such terms as shall be fixed by the council.

The right to reject any or all bids shall be reserved in all proposals for such bids; and the maximum charges, rents, or fees which may be exacted by the lessees shall be fixed in advance and shall be stated in the proposals for bids. The decision of a municipal council rejecting any bid or awarding any such privilege shall be subject to final revisal by the provincial board.
ARTICLE XXI

Grant of Fishery

SECTION 2267. Grant of Fishery. — A municipal council shall have authority, for purposes of profit, to grant the exclusive privilege of fishery or right to conduct a fish-breeding ground within any definite portion, or area, of the municipal waters.

"Municipal waters," as herein used, includes not only streams, lakes, and tidal waters included within the municipality, not being the subject of private ownership, but also marine waters included between two lines drawn perpendicular to the general coast line from points where the boundary lines of the municipality touch the sea at high tide, and a third line parallel with the general coast line and distant from it three marine leagues.

Where two municipalities are so situated on opposite shores that there is less than six marine leagues of marine waters between them the third line shall be a line equally distant from the opposite shores of the respective municipalities.

SECTION 2268. Adjustment of Matter of Disputed Jurisdiction Over Fishery. — Where fresh-water lakes are not included within the limits of any one municipality, or where freshwater or tidal streams form boundaries between municipalities, disputes which may arise as to the waters within which any municipality may exercise the authority hereinabove conferred shall be referred by the respective councils of the municipalities concerned to the proper provincial board, which body shall lay the facts, with its recommendation, before the Governor-General, to the end that he may either adjust the boundary so as to settle the jurisdiction or recommend the passage of adequate legislation.

SECTION 2269. Restriction Upon Letting of Fishery to Private Party. — When a fishery or fish-breeding ground is granted to a private party as hereinabove authorized, the same shall be let to the highest bidder in the manner and subject to the conditions prescribed in section two thousand two hundred and sixty-five hereof.
SECTION 2270. License Tax Upon Taking of Fish in Municipal Waters. — Where a municipal council has not granted the exclusive privilege of fishery in municipal waters, it may impose a license tax upon the privilege of taking fish in such waters with nets, traps, or other fishing tackle; but no such license shall confer an exclusive right of fishery.

[82-65.]

CHAPTER 48

Township Law

PRELIMINARY ARTICLE

Title of Chapter

SECTION 2280. Title of Chapter. — This chapter shall be known as the Township Law.

ARTICLE I

General Provisions

SECTION 2281. "Department Head" Defined. — When used with reference to the exercise of supervision over townships in the Province of Batanes, the term "Department head" shall be understood to refer to the Governor-General; when used with reference to the exercise of supervision over townships in other specially organized provinces, the term shall be understood to refer to the Secretary of the Interior.

SECTION 2282. Corporate Character and Powers of Townships. — Townships are endowed with the character and powers of municipal corporations to be exercised in conformity with the provisions of this chapter. It shall be competent for them, in their corporate name, to sue and be sued, contract and be contracted with, acquire and hold real and personal property for the general interests of the township, and exercise all the powers hereinafter conferred upon them. All property and property rights vested in any pueblo under its original organization shall continue to be vested in the same when converted into a township.

[1397-1, 70.]

SECTION 2283. Disputed Township Boundaries. — Should any dispute arise as to the boundaries of townships, the provincial board shall hear the persons
interested and make such disposition of the matter as the facts shall warrant; and if
the situation should be such as to require the boundaries to be changed
recommendation in respect thereto shall be submitted to the Governor-General.

[1397-59.]

SECTION 2284. Division into Barrios. — Each township shall be divided
into barrios, one of which shall be known as the chief barrio.

[1397-2.]

SECTION 2285. Organization of Township Government. — The
government of a township is vested in a president, a vice-president, and a council,
composed of one representative from each barrio of the township, who shall be
designated "councilor".

[1397-3.]

SECTION 2286. Conveyance of Real Property. — When a township is
party to a deed or any instrument conveying the title of real property, or fixing a
lien thereon, such deed or instrument shall be executed by its president, upon
resolution of the council, and with the approval of the provincial governor.

[82-40 (c).]

SECTION 2287. Blank Forms. — Blank forms other than those prescribed
by the Insular Auditor shall be prescribed by the Executive Secretary, with the
approval of the Governor-General, and the same shall be supplied by the Executive
Secretary upon proper requisition at the expense of the townships concerned.

[1397-60.]

ARTICLE II

Township Offices and Officers in General

SECTION 2288. Township Officers. — There shall be in each township a
secretary, a treasurer, and such other nonelective officers and employees as the
council shall deem necessary and provide for and the provincial board shall
authorize; but in townships where the provincial board may deem it necessary for
purposes of economy, the board may, with the approval of the Department head, by
resolution provide that the duties of township secretary and township treasurer
shall be performed by one officer, who shall be known as the township
secretary-treasurer and who shall be appointed in the manner hereinafter prescribed
for the township treasurer.

[1397-4.]

SECTION 2289. Qualifications for Township Office. — A president, vice-president, or councilor shall be a duly qualified elector of the province, and shall have a legal residence therein for one year prior to the election.

A secretary shall be able to read, write, and speak intelligently a local dialect generally understood in the township, and the Spanish or English language.

In no case shall there be elected or appointed to a township office ecclesiastics; soldiers in active service; persons receiving salaries from provincial or Insular funds; those who are delinquent in the payment of public taxes assessed after September fourteenth, nineteen hundred and five; or contractors for public works within the province.

[1397-13-15.]

SECTION 2290. Oath of Township Officers. — The oath of township officers shall be the same in substance as that prescribed for municipal officers, and may be administered by the president or secretary of the township, or in case of officers elected at the first election in a newly created township by members of the board of election judges.

Such oaths shall be filed in the office of the secretary.

[1397-16.]

SECTION 2291. Provisions Relative to Salaries of Township Officers. — The president and township secretary shall receive such salaries as the council shall fix and the provincial board approve. The salary of the township treasurer shall be fixed by the provincial board; and when he serves as deputy of the provincial treasurer he may receive from provincial funds such additional compensation as the provincial board shall fix and the Executive Secretary approve.

The salary of the president, during the period when the vice-president shall perform his duties, shall be drawn by the vice-president.

The vice-president, except when serving as president, and the councilors shall receive no compensation, their offices being honorary.

No change of salaries by the council shall affect that of an officer then
The township council, with the approval of the provincial board, may require that the township treasurer shall, in addition to the regular duties of his office, perform the duty of township secretary, and shall fix the extra compensation which he shall receive therefor; but in no case shall the total salary received by the township treasurer from township funds exceed the limit fixed by law for salaries of township presidents, except as hereinafter provided.

When, by reason of exceptional circumstances, the maximum salary herein authorized for any nonelective township officer is found by the provincial board to be inadequate, that board may fix and the Executive Secretary approve such higher rate as may be necessary to secure and retain the services of a competent appointee, and such salary shall be paid from the funds of the township concerned.

SECTION 2292. Appointment and Removal of Township Officers and Subordinates. — The president shall appoint, with the consent of the majority of all the members of the council, the township secretary and all nonelective officers and employees that may be provided for by law or by ordinance, with the exception of the township treasurer and the subordinates of the latter, and at any time, for cause, he may suspend any such officer or employee, thus appointed, for a period not exceeding ten days, which suspension may be continued for a longer period by the council; and, by and with the consent of a majority of all the members of the council, he may remove any such officer or employee.

The appointment and removal of the township secretary shall, however, be subject to the approval of the provincial board.

SECTION 2293. Duties of Employees to be Prescribed by Council. — The township council shall prescribe the duties of all appointed officers and employees, when not otherwise determined by law.

SECTION 2294. Terms of Office of Appointive Officers. — The term of office of all officers appointed by the president shall be until the end of the term of the president appointing them, and until their successors are appointed and qualified, unless such office is sooner abolished by the provincial board or the
officer is removed, as provided by law.

[1397-27.]

SECTION 2295. Authority of Provincial Governor to Fill Temporary Vacancies. — The provincial governor, with the advice and consent of the provincial board, shall fill temporary vacancies in the office of vice-president, secretary, or councilor, and whenever a president, vice-president, or councilor is suspended, shall appoint some person to discharge his duties until he is reinstated or until he is removed and the vacancy thus occasioned is filled.

[1397-29 (b).]

SECTION 2296. Interest in Contract Works and Games Prohibited. — No township officer shall be directly or indirectly interested in any contract work, cockpits, or other permitted games and amusements, or business of the township, or in the purchase of any real estate or any other property belonging to the corporation.

[1397-28.]

SECTION 2297. Supervision of Provincial Governor Over Township Officials in Certain Provinces. — In the Provinces of Batanes, Mindoro, and Palawan, the provincial governor shall have the power to suspend any township official charged with misconduct in office or disloyalty to the United States, and after proper notice and hearing to remove him, with the approval of the provincial board, and to direct the provincial fiscal to bring a civil or criminal suit in the public interest against the person complained of if the charge made involves either civil or criminal liability, or to dismiss the complaint and reinstate the person complained of.

In the Mountain Province and Nueva Vizcaya all the powers hereinabove conferred shall be vested in the provincial governor, subject only to the supervision of the Secretary of the Interior.

[2552.]

ARTICLE III

Elections and Elective Officers

SECTION 2298. Election of Township Officers — Term of Office. — The president and vice-president shall be chosen at large by the qualified electors of the townships; the councilor of each barrio shall be chosen by the qualified electors of
the barrio. The term of office of the president, vice-president, and councilor shall
be for four years.

The elections for said offices shall be held when the general elections for
municipal offices are held in the Philippine Islands, and the persons elected shall
assume office on the same day on which the municipal officers in other provinces
assume theirs, holding such office for four years, or until the successors shall have
been duly elected or appointed and qualified.

[1397-5; 2505-1; 2600.]

SECTION 2299. Qualifications of Electors. — The electors exercising the
privilege of choosing elective officers shall be male persons eighteen or more years
of age who have had a legal residence in the township in which they exercise the
right of suffrage for a period of six months immediately preceding the election, and
who are not citizens or subjects of any foreign power. Officers, soldiers, sailors, or
marines of the Army or Navy of the United States shall not be considered as
having acquired legal residence within the meaning of this section by reason of
their having been stationed in the township for the required six months.

[1397-6.]

SECTION 2300. Oath of Elector. — Each elector shall, before voting,
take and subscribe the following elector's oath, which shall be administered by a
member of the board of election judges or by the township secretary. Electors' oaths shall be filed with the township secretary:

"ELECTOR'S OATH.

"I, ______________, do solemnly swear (or affirm) that I am a
male resident of the township of ______________, in the Province of
_____________, and shall have resided therein for the period of six
months next preceding the next township election; that at the date of said
election I shall be eighteen or more years of age; that I am not a citizen or
subject of any foreign power; that I recognize and accept the supreme
authority of the United States of America and will maintain true faith and
allegiance thereto; that I will obey the laws, legal orders, and decrees duly
promulgated by its authority; and that I impose upon myself this obligation
voluntarily and without mental reservation or purpose of evasion. So help
me God. (In case of affirmation the words 'So help me God' should be
stricken out.)

"____________________
(Signature of elector.)"
"Subscribed and sworn to (or affirmed) before me this _____ day of __________, 19__.  

"________________________________________"
(Signature of officer administering oath.)

[1397-7.]  

SECTION 2301. Persons Disqualified from Voting. — The following persons shall be disqualified from voting:

(a) Any person who is delinquent in the payment of public taxes.

(b) Any person who has been deprived of the right to vote by the sentence of a court of competent jurisdiction since August thirteenth, eighteen hundred and ninety-eight, unless and until acquitted upon appeal to a higher court or restored to all civil rights by amnesty or pardon.

(c) Any person who has taken and violated the oath of allegiance to the United States.

(d) Any person who, after April ninth, nineteen hundred and two, has been or shall be in arms in the Philippine Islands against the authority or sovereignty of the United States, whether such person be an officer, soldier, or civilian.

(e) Any person who, after April ninth, nineteen hundred, and two, has made or shall make contribution of money or other valuable thing in aid of any person or organization against the authority or sovereignty of the United States, or who shall demand or receive such contribution from others, or who shall make any contribution to any person or organization hostile to or in arms against the authority or sovereignty of the United States for the purpose of securing any protection, immunity, or benefit, and who has not received the benefit of the amnesty proclamation.

(f) Any person who, after April ninth, nineteen hundred and two, has given or in any manner whatsoever shall give aid and comfort to any person or organization in the Philippine Islands in opposition to or in arms against the authority or sovereignty of the United States, and who has not received the benefit of the amnesty proclamation.

(g) Insane or feeble-minded persons.
SECTION 2302. *Rules for Conduct of Elections — Election Judges.* — Subject to the approval of the proper Department head, the provincial board shall formulate rules for the holding of elections, and shall appoint for each township a board of five election judges to preside over the election and report its result.

SECTION 2303. *Determination of Result — Special Election.* — Immediately after the close of the election the result of the voting shall be canvassed by the board of election judges, a certificate of the result of the election shall be prepared in duplicate and signed by the members of the board, and this certificate shall be a sufficient warrant for those elected to assume their offices unless objections are filed as follows: A duplicate containing the additional statement that a term of three days is granted in which any resident of the township can present to the board, or to the chairman thereof, in writing, such objections as he may deem just and legal against those declared elected, shall be prepared by the board and posted at the main entrance of the township building.

On the day following the said term of three days a duplicate of the election certificate and the objections made, if any, shall be sent by the chairman of the board of judges to the provincial board. Should the provincial board, upon investigation and after hearing of evidence, if necessary, find the election legal, they shall, within seven days after the receipt of said documents, direct the newly elected officers to qualify and enter upon their duties on the day fixed by law; but if the provincial board determines that there has been an illegality committed in the election of any officer, or that any candidate returned is not eligible, they shall so declare in writing, with the reason therefor, and shall order a special election to fill the vacancy thus occasioned, and shall certify their finding and order to the township secretary, who shall spread the same upon the records of the council. In determining the legality of the election the provincial board shall ignore irregularities or informalities which do not prevent the declared result from being the actual will of the electors.

SECTION 2304. *Certificate of Election.* — The provincial governor shall issue to each legally elected township officer a certificate of election.

SECTION 2305. *Determination of Election in Case of Tie.* — A plurality
of votes shall be sufficient to elect. In case of a tie vote, the candidates who have received the same number of votes shall draw lots for the office in question. The lots shall be prepared by the board of election judges, the drawing shall take place in their presence, and they shall certify to the fact of the drawing and to the result in the election returns.

[1397-12.]

SECTION 2306. Procedure where Member of Provincial Board is Incompetent. — If any member of the provincial board should be a candidate for office in any election conducted under the provisions of sections two thousand two hundred and ninety-eight to two thousand three hundred and five, inclusive, hereof, he shall be incompetent to act upon the board in the discharge of the duties conferred upon it in said sections; and in such case the other two members of the board shall discharge said duties without his assistance, or they may choose some disinterested elector of the province to act on the board in such matters in his stead.

SECTION 2307. Declination of Township Office Prohibited. — A person elected by the people to fill a township office shall not be permitted to decline the same, but shall qualify and discharge the duties thereof, unless before election he shall have presented to the judges of election, and established to their satisfaction, a claim for exemption on the ground:

(a) That he has discharged the duties of the same office for two previous terms; or

(b) That he is physically disabled; or

(c) That he is more than sixty-five years of age.

[1397-24.]

SECTION 2308. Declaration of Vacancy in Office — Resignations. — Should any elective township officer become permanently incapacitated for the proper discharge of his duties during his term of office, through accident or disease, his office may be declared vacant by the vote of a majority of all the members of the council, and his successor shall be promptly chosen, also by a majority vote of all the members. Any elective township officer who has qualified may be allowed to resign in the interest of the public service, with the approval of the provincial board.

[1397-26.]

ARTICLE IV
SECTION 2309. **Chief Executive of Township.** — The president shall be the chief executive of the township. As such he shall have the following powers and duties:

(a) He shall be the presiding officer of the township court and of the township council.

(b) He shall cause the ordinances of the township to be executed, and shall supervise the discharge of official duties of all subordinates.

(c) He shall examine and inspect the books, records, and papers of every officer or agent of the township.

(d) He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods, and the effects of storms or other public calamities.

(e) He shall lend his assistance and give support to the provincial treasurer and his deputies in the collection of taxes and shall cooperate with the health authorities in the enforcement of sanitary laws and regulations in force in the township.

[1397-18.]

(f) He shall attend such conventions of township presidents as may be lawfully called by the provincial board.

[1397-65; 1772-2.]

SECTION 2310. **Recommendations of President to Council.** — The president shall recommend to the council at any time such measures connected with the public health, cleanliness, or ornament of the township, or the improvement of its finances, as he shall deem expedient.

[1397-18 (m).]

SECTION 2311. **Power of President as Committing Magistrate in General.** — When it shall come to the knowledge of the president of any township wherein there is no justice of the peace that a crime or misdemeanor not within the jurisdiction of the township court has been committed within the township, such president shall direct the arrest of the alleged offender, shall make a preliminary investigation into the facts, and, if the guilt of the prisoner shall appear probable,
shall order the arresting officer to proceed immediately with the prisoner and the president's report of his investigation to the governor of the province.

[1397-18 (j); 1627-41.]

SECTION 2312. Annual Report of Township President. — During the month of December of each year the president shall prepare in duplicate an annual report, in which he shall set forth the most important events which have occurred in the township during the current year. One copy of the report shall be filed in the office of the secretary and the other shall be submitted to the council and thereafter forwarded to the provincial governor on or before the first day of the following January.

[1397-18 (q).]

ARTICLE V

Vice-President

SECTION 2313. Duties of Vice-President. — The vice-president shall:

(a) Act as a substitute for the president in case of the absence of the latter or his temporary inability to discharge the duties of his office.

(b) In case of a permanent vacancy in the office of president he shall fill the post for the unexpired portion of the term; and a new vice-president shall be elected by a majority vote of all the members of the council.

(c) He shall be an ex officio member of the council, with all the rights of any other member.

[1397-19.]

ARTICLE VI

Township Secretary

SECTION 2314. Duties of Township Secretary. — The township secretary shall have the following duties:

(a) He shall attend the meetings of the township council and serve as its clerk and recording officer.

(b) He shall keep a journal of the proceedings of the council and a record
of all acts of the township.

(c) He shall countersign and certify to the correctness of all warrants ordered by the council to be drawn on the treasury of the township.

(d) He shall keep his office in the building where the council meets, or at some place convenient thereto, as the council shall direct.

(e) He shall keep a civil register for the township.

(f) He shall issue upon demand of any person a certified copy of any record within his control, and shall be authorized to charge and receive a fee which shall not exceed, for both the writing and certificate, ten centavos per one hundred words; and the records shall, during usual business hours, be open to inspection by all residents of the township and by all officers of the provincial and Insular governments:

(g) He shall read all communications from the provincial governor to the president and the council at its next regular meeting after they are received, unless the matter treated of be urgent, in which case the president shall call a special meeting of the council at which the communication shall be read.

(h) Upon request of the president he shall prepare at his dictation and for his signature any official communications which the president may desire to send, or any documents or reports which the president is required to furnish.

(i) He shall perform such other duties as may be imposed by ordinance of the township council or resolution of the provincial board.

[1397-20.]

SECTION 2315. Civil Register of Township. — In the civil register of the township, the secretary shall record all births, marriages, and deaths within the township, with the respective dates. In case of marriages he shall further record the previous residences of the contracting parties, the name of the person solemnizing the marriage, and the names of the witnesses. In case of deaths the cause of death shall be recorded when known. Physicians and midwives residing within the limits of the township shall immediately forward to the secretary notification of every birth or death that occurs under his or her professional observation, together with the necessary information for making the proper entry in the civil register. Every person resident within the limits of the township who is authorized by law to
celebrate marriages shall immediately forward to the secretary notification of every marriage which he celebrates, together with the necessary data for properly recording said marriage in the civil register. All entries in the register shall be made by the secretary free of charge.

[1397-20 (e).]

ARTICLE VII

Township Treasurer

SECTION 2316. Appointment and Removal of Treasurer. — The township treasurer shall be appointed by the provincial treasurer, subject to the approval of the provincial board, and may be removed from office by the board for cause.

[1397-18 (o).]

SECTION 2317. Temporary Disability of Treasurer. — Upon the occasion of the absence, suspension, or other disability of the township treasurer, the provincial treasurer shall designate some suitable person to discharge the duties of the office and shall report such appointment to the next meeting of the provincial board. If the appointment be disapproved by the board, the provincial treasurer shall make another in like manner subject to the action of the board.

SECTION 2318. Duties of Township Treasurer. — The township treasurer shall be the financial officer of the township and with respect to the collection of revenue shall be \textit{ex officio} deputy of the provincial treasurer.

The principal duties of the township treasurer shall be these:

\( (a) \) He shall collect and receive all moneys due or accruing to the township and, except as otherwise specially provided, all other government revenue collectible therein.

\( (b) \) He shall give to every person paying money into the township treasury a receipt therefor, specifying the date and amount of the payment and upon what account paid.

\( (c) \) He shall keep a detailed account of all moneys received, and shall pay the same out only under authority of an ordinance or resolution of the council and upon a warrant signed by the president and countersigned by the secretary.
(d) He shall, on or before the third day of each month, make out in triplicate a full and complete statement of the receipts and expenditures of the preceding month, together with a statement of the cash actually on hand in the township treasury, and shall deliver two copies to the president, who shall verify them and certify upon the face of each to the correctness thereof, and shall then immediately cause one copy to be posted at the main entrance of the township building and send the other copy to the provincial treasurer.

(e) He shall pay all lawful warrants in the order in which they shall be presented, and he shall note on the back of each the date of such presentation, and, when payment is made, the date of such payment; but he shall not pay any warrant when there is not in the treasury a sufficient amount to meet warrants previously presented and not paid, for want of funds.

[1397-21.]

(f) He shall render such accounts as the district auditor may require of him, subject to the approval of the Insular Auditor.

[1482-2 (e), 8.]

(g) He shall be the custodian of all township property and shall keep a record thereof in a suitable book.

[1397-21 (g).]

(h) He shall have his office in the township building and shall keep in the township safe or strong box, which it shall be the duty of the council to provide, all moneys belonging to the township. Such moneys shall be kept separate and distinct from his own money, nor shall he be permitted to make profit out of public money, nor to lend or otherwise use it, nor to use the same in any method not authorized by law.

[1397-21 (f).]

(i) The township treasurer shall appoint such clerks and other employees as are necessary to aid him in the discharge of his duties when the number and salaries thereof are determined in the manner provided by this title. In case it shall appear that the number or salaries authorized by the township council are manifestly inadequate, it shall
be within the power of the provincial board, on application, to modify the number or salaries fixed by the township council for such clerks or other employees. The township treasurer may, for cause, suspend from office any employee thus appointed and shall immediately notify the township council of any such action. The township council shall, within ten days after the receipt of this notice, take such action as the circumstances of the case may justify and order the reinstatement or the removal from office of the suspended employee, or may confirm his suspension until full evidence in the case can be presented before the council and final action taken thereon. Where reinstatement is ordered, the township council may direct payment of compensation for all or any part of the period of suspension, but in case suspension results in a removal no compensation shall be paid from and after the date of such suspension.

[1482-2 (b), 8; Comp., 391 (i).]

SECTION 2319. Deposit of Funds with Provincial Treasurer or Depository Bank. The treasurer may, to prevent the accumulation of too large an amount of money in the strong box of the township, when especially authorized by resolution of the council, deposit for safe-keeping with the provincial treasurer such sums of money as he will not be obliged to use at once, taking a receipt from the provincial treasurer. He shall exhibit this receipt to the council at its next meeting, and the secretary shall record the fact of such exhibition and the date and amount of the receipt.

[1397-21 (f).]

The treasurer of any township, when specially authorized by resolution of the township council and upon the approval of the provincial treasurer and the Executive Secretary, may deposit the funds of the township in any duly authorized depository of the Government of the Philippine Islands situated within the township. The resolution of the council authorizing any such deposit or deposits shall set forth clearly the period for which the same shall be made, whether with or without interest, and if with interest, the rate thereof.

[1611-1.]

ARTICLE VIII

Township Council — Its Constitution and Powers

SECTION 2320. Functions of Councilor. — Each councilor shall inform
the people of his barrio as to the acts of the council and as to governmental measures which directly concern them. He shall serve in the council as the representative of the people of his barrio and shall bring their especial needs to the attention of that body.

He shall promptly inform the president of any unusual or untoward event occurring in his barrio.

He shall notify the people of his barrio of the days on which they should present themselves to pay taxes, and shall himself be present on such occasions to identify them.

[1397-22.]

SECTION 2321. President as Presiding Officer of Council. — The president shall preside at all meetings of the council and shall sign its journal; but he shall not vote, except in case of a tie.

[1397-18 (m.).]

SECTION 2322. Veto Power of President. — Except as hereinbelow provided, ordinances passed by the township council shall be approved and signed by the president. If he shall consider any such ordinance prejudicial to the public welfare he may veto it by signifying to the council his disapproval thereof in writing; but the council may, by a two-thirds vote of all its members, pass an ordinance over the veto of the president. If the president shall not either approve or veto an ordinance within two days after its passage, it shall have the same effect as if approved by him.

[1397-18 (m.).]

SECTION 2323. Meetings of Township Council. — The council shall prescribed the time and place of holding its meetings. Regular meetings, shall be held once in every two weeks, and special meetings as often as occasion may demand. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed.

The president, or any two members of the council, may call a special meeting by giving written notice of it to each member of the council, which notice shall be served personally or left at his usual place of abode.

[1397-30.]

The regular sessions or meetings of the council shall be public, and the
person presiding has the authority to exact from all present due respect and proper
department, to prevent disturbances and disorder, and to order the room cleared of
any or all present who give reason for such action by improper behavior.

The council may hold special sessions with closed doors to consider and
vote upon appointments submitted to it by the president.

[1397-32.]

SECTION 2324. Quorum of Council. — The majority of the council
elected shall constitute a quorum to do business, but a smaller number may adjourn
from time to time and may compel the attendance of absentees, under such
penalties as may be prescribed by ordinance.

[1397-31.]

SECTION 2325. Formal Functions of Council. — The township council
shall determine its own rules of procedure, punish its members for disorderly
conduct, and, with the concurrence of two-thirds of the members, the council may
suspend or, subject to the approval of the provincial board, may expel a member
for cause, electing his successor by a majority vote of all the members.

[1397-33.]

SECTION 2326. Journal of Council. — The council shall keep a journal
of its proceedings. The ayes and noes shall be taken upon the passage of all
ordinances, upon all propositions to create any liability against the township, and
upon any other proposition, upon the request of any member, and they shall be
entered upon the journal.

[1397-34.]

SECTION 2327. Majority Required. — The affirmative vote of a majority
of all the members of the council shall be necessary to the passage of any
ordinance or other action creating indebtedness.

[1397-34.]

SECTION 2328. Acts of Council to be Forwarded to Provincial Board. —
Immediately upon the expiration of two days after a session of the council, the
township secretary shall forward to the provincial board a correct copy of every
ordinance, resolution, or other act of the council passed at such session.

[1397-35.]
SECTION 2329. Nominations to be Submitted at First Meeting of Council. — The president shall make all nominations at the first meeting of the council after his election, except for those offices in which a vacancy may occur during his term. In case the council shall reject any of the nominations made by him, then it shall be his duty at the next regular meeting of the council to submit the names of other persons for appointment. In case a vacancy occurs in any of the above-named offices during the term of office of the president, he shall submit a nomination to the council at the first regular meeting after the occurrence of the vacancy.

[1397-18 (p), 36.]

SECTION 2330. Delimitation of Barrios. — The council shall definitely fix the limits of the barrios of the townships, prescribing for them such boundaries that the barrios, taken collectively, shall include the entire territory of the township.

[1397-37.]

SECTION 2331. Mandatory Powers of Township Council. — The council shall:

(a) Fix the salaries of all duly authorized employees except the township treasurer and teachers in the public schools.

(b) Fill any permanent vacancy in the office of vice-president or of councilor from among persons having the necessary qualifications; but the person so chosen shall serve only for the unexpired portion of the term for which his predecessor was elected and until his successor shall have been chosen and shall have qualified.

(c) Make appropriations for lawful and necessary expenditures, subject to the approval of the provincial board.

(d) Manage the property of the township.

(e) Erect all needful buildings for the use of the township and construct all necessary trails, roads, streets, and bridges within the township, but in case the estimated cost of any building or improvement exceeds one thousand pesos it shall request special plans or surveys through the Executive Secretary before appropriating funds for such works.

(f) Provide regulations for the sanitation of the township, and order the
removal of nuisances and causes of disease.

(g) Regulate the running at large of domestic animals.

(h) Adopt such measures to prevent the introduction and spread of disease as may from time to time be necessary.

(i) Prohibit gambling.

(j) Establish, regulate, and maintain a police department.

(k) Establish, maintain, and regulate township prisons.

(l) Establish and maintain elementary schools, subject to the approval and supervision of the division superintendent.

(m) Establish a post office and provide for the collection and delivery of mail; but such regulations must be in harmony with the postal service and rules established by the Insular Government.

(n) Provide by ordinance for the levy of taxes for township purposes, within the limitations of law.

(o) License and regulate or prohibit the selling, giving away, or disposing in any manner of any intoxicating, malt, vinous, mixed, or fermented liquors, at retail quantities of not more than nineteen liters, except native fermented liquors, and determine the amount to be paid for such licenses, subject to such limitations of general law as may hereafter be enacted.

(p) Make such ordinances and regulations, not repugnant to law, as may be necessary to carry into effect and discharge the powers and duties conferred by this chapter, and such as shall seem necessary and proper to provide for the health and safety, promote the prosperity, improve the morals, peace, good order, comfort, and convenience of the township and the inhabitants thereof, and for the protection of property therein.

(q) Prescribe suitable penalties for the violation of township ordinances, but no penalty so fixed shall exceed a fine of two hundred pesos or imprisonment for six months or both.

[1397-29.]

SECTION 2332. Sundry Additional Powers of Township Council. — The
council may:

(a) Order the suspension or removal at any time, for cause, of any nonelective officer or employee other than the township treasurer.

(b) Make such provisions for the care of the poor, the sick, orphans, or those of unsound mind as it may deem necessary.

(c) Purchase, receive, hold, sell, lease, convey, and dispose of property, real and personal, for the benefit of the township.

(d) Employ a lawyer or lawyers, with the approval of the provincial board, when necessary, in order to defend the interests of the township, but ordinary legal questions shall be submitted to the provincial fiscal, who shall answer the same in writing free of charge.

(e) Provide for the erection of markets, public stables, public bathing establishments, wharves, and township cemeteries, and for the establishment of ferries, and fix reasonable fees for the use of the same.

(f) Provide for the establishment and maintenance of special and professional institutions of learning other than primary schools, and charge and collect matriculation and tuition fees from persons who attend such institutions.

(g) Construct and maintain waterworks for the purpose of supplying the inhabitants of the township with water, and control the use of said water within the township and fix uniform and reasonable charges for the use of the water supplied by the waterworks constructed and maintained by the township.

(h) Name streets, avenues, and other public places, or change the names thereof.

(i) License, tax, regulate, or prohibit the keeping of dogs and authorize the killing of the same when at large contrary to ordinance.

(j) Regulate and permit or prohibit cockfighting and the keeping or training of fighting cocks, and close cockpits.

(k) License public carriages, carts, and hearses kept for hire; cafés, restaurants, hotels, inns, and lodging houses; horse races; and
license, regulate, or prohibit the sale of intoxicating liquors, subject to other provisions of law in such matters provided.

(l) Appropriate money for the use of Insular and provincial institutions of a charitable, benevolent, or educational character out of the funds which would be available for such purposes if such institutions were owned by the township; but no such appropriation shall be valid until it shall have received the approval of the Department head.

[1397-38; 1530-4; 1689-1.]

SECTION 2333. Submission of Local Questions to Fiscal. — Questions which may arise relative to the powers of the township government shall be submitted to the provincial fiscal for decision.

[1397-39.]

ARTICLE IX

Supervisory Authority of Provincial Board Over Acts of Township Council

SECTION 2334. Acts of Council to be Approved by Provincial Board. — The powers conferred by law upon township councils shall be exercised subject to the approval of the provincial board, which body shall pass upon every resolution, ordinance or other act of the council, or amend the same in such manner and to such extent as the board may deem to be for the best interests of the township, and return the same to the township secretary. In case such act, ordinance, or resolution is approved by the provincial board, or amended, and the amendment is accepted by the township council, such act, ordinance, or resolution shall be immediately posted at the door of the township building for the information of the public, and shall take effect ten days after its receipt from the provincial board by the township secretary; but failure to post the same as herein provided shall not render it invalid.

[1396-17 (l); 1397-35 (a, b).]

SECTION 2335. Amendments. — If the provincial board shall deem any ordinance, resolution, or act of a township council to be unsatisfactory, it shall be the duty of the board to return it to the council with its disapproval, suggesting such amendment, or amendments, of the same as may appear to be desirable. The council shall thereupon act upon the matter; and if it shall approve the ordinance, resolution or other act as modified or amended by the provincial board, the same shall take effect as provided in the preceding section. If the council shall not concur in the amendment, or amendments, suggested by the provincial board, its action shall be reported to the provincial board, and the ordinance, resolution, or
act in question shall remain without effect, unless the council shall later give its approval to the action of the provincial board or the difference be otherwise adjusted by the subsequent action of the two bodies.

[1396-17 (l).]

SECTION 2336. Promulgation of Provincial Orders Concerning Matters Neglected by Council. — Should the council of any township fail to fix the limits of the barrios of the township; to fix the salaries of duly authorized officers and employees; to make appropriations for lawful and necessary township expenditures; to regulate the sanitation of the township and order the removal of nuisances and causes of disease; to regulate the running at large of domestic animals; to adopt suitable measures to prevent the spread of disease; to prohibit gambling; to provide for the care of the poor, the sick, the insane, or of orphans; to provide for the establishment and maintenance of schools for primary instruction; to provide for the construction and maintenance of necessary waterworks for supplying the inhabitants of the township with water, and for insuring the equitable distribution and use of water for the purpose of irrigation in the township or for other purposes; to take proper measures for the collection of any lawful tax, or in the imposition, collection or regulation of any license tax, or the prohibition or regulation of any matter cognizable under the police power; or, in general, to provide for the health and safety, promote the prosperity, improve the morals, good order, peace, comfort, and convenience of the township and the inhabitants thereof and for the protection of the property therein — then the provincial board shall issue to the president of such township suitable written orders for securing these ends, and such orders shall have the effect of law, subject to disapproval by the Secretary of the Interior. But the constant aim of the provincial board shall be to aid the people of the several townships of the province to acquire the knowledge and experience necessary for successful local popular government, and their supervision and control shall be confined within the narrowest limits consistent with the requirements that the powers of government in the township shall be honestly and effectively exercised, and that law and order and individual freedom shall be maintained.

[1396-17 (l).]

SECTION 2337. Delegation of Provincial Governor to Act for Board. — Where, by reason of the remoteness or inaccessibility of a township, it is impracticable for its ordinances, resolutions, or acts to be transmitted to the provincial board and returned by the board as hereinabove provided within a
reasonable time, and it is deemed by the board desirable for the provincial
governor to pass upon the same at the time of his periodical visit to the township,
the board may, with the approval of the proper Department head, delegate to the
provincial governor, with respect to such township, the powers conferred upon the
board in the preceding sections of this article.

[1397-35.]

SECTION 2338. Revocation of Liquor License. — If, after due
investigation, a provincial board shall decide that any person holding a license to
sell liquor pursuant to authority granted by the township council is abusing his
license and privilege to the injury of the public morals or peace or that any place so
licensed has been or is conducted in a disorderly or unlawful manner, or is a
nuisance, or is permitted to be used as a resort for disorderly characters, criminals,
or women of ill repute, it may by order summarily revoke such license, subject to
appeal to the Governor-General, whose action on the appeal shall be final. Such
revocation shall operate to forfeit to the township all sums which may have been
paid for said license and to prohibit the issuance to the person whose license is so
revoked of any other liquor license for a term which may be fixed in said order.

[1397-29; 1746-3; Comp., 399 (o).]

ARTICLE X

Township Police and Supervision Thereof

SECTION 2339. Township Police Force. — In each township there shall
be a chief of police and such number of policemen as the township council, with
the approval of the provincial board, shall determine. All members of said force
shall be peace officers; and it shall be their duty to preserve order and exercise
vigilance in the prevention of public offenses. They shall exercise the general
power to make arrests and seizures according to law.

SECTION 2340. Regulation of Township Police. — The Chief of
Constabulary shall prepare and promulgate general regulations for the
organization, discipline, and inspection of the township police.

A township council, with the approval of the provincial board, may issue
supplementary regulations, not incompatible with law or the general regulations,
for the governance of the local police force.

SECTION 2341. Protection Against Fire. — In townships having no paid
fire department it shall be the duty of all officers and members of the police force
to act as firemen, and the police force of each such township shall constitute a fire
department and be instructed and trained in the duties and work of firemen by its officers under the direction and supervision of the township president, with such assistance as he may require from the councilors.

ARTICLE XI

Celebration of Fiestas

SECTION 2342. Celebration of Fiesta. — A fiesta may be held in each township not oftener than once a year upon a date fixed by the township council, and upon no other date, except when for weighty reasons, such as typhoons, inundations, earthquakes, epidemics, or other public calamities the fiesta cannot be held on the date fixed, in which case it may be held at a later date in the same year, by resolution of the council.

[1397-38 (j).]

SECTION 2343. Changing Date of Fiesta. — A township council may, by resolution passed by two-thirds of all the members of the council, change the fixed date for the celebration of the fiesta; but when the date has been once fixed by the council, it shall not be changed with greater frequency than once in five years.

[1397-38 (j).]

SECTION 2344. Fixing Date of Fiesta. — In fixing or changing the date of the fiesta, the township council shall give preference to a date which, by reason of an important event in the history of the township, the province, the Philippine Islands, or the United States, may be worthy of being so commemorated.

[1397-38 (j).]

SECTION 2345. Restriction Upon Cockfighting. — Cockfighting shall take place only in authorized cockpits and only upon legal holidays and for a period of not exceeding three days during the celebration of the local fiesta. No card game or game of chance of any kind shall be permitted on the premises of the cockpit.

[1397-38 (j).]

ARTICLE XII

Township Revenue in General

SECTION 2346. Fundamental Principles of Taxation. — Township revenue obtainable by taxation shall be derived from such sources only as are
expressly authorized by law.

Taxation shall be just, and in each township uniform.

It shall not be in the power of the council to impose a tax in any form whatever upon goods and merchandise carried into the township, or out of the same, and any attempt to impose an import or export tax upon such goods in the guise of an unreasonable charge for wharfage, use of bridges, or otherwise, shall be void.

In no case shall the collection of township taxes be let to any person.

When collected, the taxes, imposts, and other revenues of the township shall be turned over by the provincial treasurer or his deputies, within one month of the date of collection, to the township treasurer, together with an itemized statement showing the nature of the tax, impost, or other revenue collected, and the respective amounts of same.

Except as allowed by law, township funds shall be devoted exclusively to local public purposes.

[1397-40, 41, 42, 44.]

SECTION 2347. Primary Disposition of Township Revenue. — Except as a measure of safety the township share of the revenue collected by the township treasurer shall not be removed from the township by the provincial treasurer, but upon being collected and duly accounted for, shall be transferred by the provincial treasurer to the township treasurer, and the same shall thereafter be available for disposition upon account of the township according to law.

[1397-58 (e).]

SECTION 2348. Species of Township Revenue. — Township revenue shall be derived from the following sources:

(a) The proceeds of the real-property tax.

(b) Fees for the granting of the privilege of fisheries, the privilege of keeping dogs, and for licensing public carriages, carts, and hearses kept for hire; cafés, restaurants, hotels, inns, and lodging houses; horse races; and saloons, bars, or drinking places for the sale of intoxicating liquors.

(c) Fees for the issuing of certificates of ownership of large cattle and of
transfer of title in the same.

(d) Rents and profits from all property belonging to the township; tolls, from ferries, stables, markets, slaughterhouses, public bath houses, and cemeteries belonging to the township.

(e) Rentals for the privilege of establishing and maintaining the same.

(f) Fees for tuition in institutions of instruction other than primary schools founded and maintained solely by the township; and for the use of water from waterworks built or maintained by the township; but nothing herein shall require the charging of such fees.

(g) Township fines.

(h) The proceeds of the cart and sledge tax.

[1396-18; 1397-43 (a-g), 52; 1689-2; 2505-2.]

ARTICLE XIII

Real-Property Tax

SECTION 2349. Tax Upon Real Property. — Every owner of real property within any township shall pay an annual ad valorem tax thereon in an amount equal to one-half of one per centum of the value of such property, subject to the exemptions hereinbelow expressed.

[1397-52; 2505-2.]

In the province of Nueva Vizcaya the tax herein provided for shall be at the rate of seven-eighths of one per centum, of which three-eighths of one per centum shall accrue to the province and four-eighths of one per centum to the township wherein the property is situated. Of the three-eighths accruing to the province hereunder, one-third shall be devoted to the construction and repair of roads and bridges and the other two-thirds to any lawful provincial purpose; and of the four-eighths accruing to a township hereunder, one-half shall be devoted exclusively to the support of free public primary schools and the providing or erection of suitable school buildings, and the remaining one-half to any lawful township purpose.

[2441-1.]

SECTION 2350. Exemptions. — The exemptions shall be as follows:
(a) Property owned by the United States of America, the Government of the Philippine Islands, any provincial government, or by the township.

(b) Cemeteries or burial grounds.

(c) Churches, and parsonages or conventos appurtenant thereto, and all lands, buildings, and improvements used exclusively for religious, charitable, scientific, or educational purposes; but this exemption shall not extend to property held for investment, or which produces income, even though the income be devoted to some one or more of the purposes above specified.

(d) When the entire assessed valuation of real property in any one township, belonging to a single owner, shall be less than the sum of two hundred pesos, the tax thereon shall not be collected, though in any event the property shall be valued for the purposes of assessment and record shall be kept thereof as in other cases.

(e) Land held by a homesteader under an application filed in accordance with law, prior to the vesting of title in him by the issuance of a patent; but this exemption does not extend to buildings and improvements thereon the title to which is not in the Government.

(f) Machinery, which term shall embrace machines, mechanical contrivances, instruments, tools, implements, appliances, and apparatus used for industrial, agricultural, or manufacturing purposes.

[1397-53.]

SECTION 2351. Declaration by Owner-Assessment. — Every person eighteen or more years of age who owns property in the province, or who has within his control any owner of property in the province who is less than eighteen years of age, shall appear before the president of the township in which such property lies between the first and fifteenth days of January of each year, and shall declare the value of his property, and the value of that of any property owner less than eighteen years of age who is within his control. If it shall be inconvenient or impossible for him to appear before the president he shall make a sworn declaration in writing as to the value of such property, and shall cause this statement to be delivered to the president between the dates above fixed. His declaration shall be accepted as true, unless the provincial treasurer or some other
resident of the province shall question its correctness and bring the matter to the attention of the provincial governor, in which case the provincial governor, the provincial treasurer, and the president of the township in which the property lies shall form a board of assessors to determine its value. This board shall be empowered to call and examine witnesses, and after giving the owner and his witnesses, if any, opportunity to be heard, shall fix the value of the property alleged to be incorrectly valued. Its decision shall be final.

[1397-50.]

SECTION 2352. **Failure to Declare — Determination of Value by Board.** — Any property owner who fails to declare the value of his property within the period fixed in the last preceding section, or that of the property of any resident of the province less than eighteen years of age within his control, shall immediately be warned by the councilor of his barrio that, unless he makes his declaration before the thirty-first day of January, he will be subject to a fine of five pesos, and, should he fail to make the declaration within the period specified, the fine shall be adjudged against him by the township court, and shall be collected by the treasurer; or, in lieu of the payment thereof, he shall be compelled to work it out on public works within the township at a rate per day to be fixed for each township by the provincial board, with the approval of the Department head first had. In the event of his not making his declaration before January thirty-first, the value of his property shall be fixed by the board of assessors provided for in the last preceding section.

[1397-51.]

SECTION 2353. **List of Taxpayers.** — On the basis of the declaration made and of the findings of the board of assessors, if any, the secretary shall prepare, on or before February fifteenth of each year, a list of the persons from whom the real-property tax is due, with the amount due from each. This list shall be kept open to public inspection in his office.

[1397-54; 1689-3.]

SECTION 2354. **Notice to Taxpayers.** — All persons from whom such tax is due shall be notified by the councilors of their respective barrios to appear before the secretary and learn the amount of such tax, which shall be stated to them verbally by the secretary, if they cannot read. In case of residents temporarily absent from the province, and nonresidents of the province, it shall be sufficient if a written notice be deposited, postage paid, in the post office, addressed to the owner, at his last known place of residence, or if no place of residence be known then to the barrio and municipality in which the property is situate.
SECTION 2355. *Time for Payment of Tax.* — The real-property tax may be paid between February fifteenth and July thirty-first of each year, on a day or days during each month to be fixed by the provincial treasurer.

SECTION 2356. *Delinquency.* — Any person who shall fail to pay said tax in full on or before the thirty-first day of July of each year shall be deemed delinquent, after such delinquency shall have been adjudged, upon due notice to the alleged delinquent, by the township court.

If any taxpayer shall fail to pay the delinquent taxes adjudged against him within twenty-four hours after judgment, he shall be made to satisfy the amount due by labor upon public works within the township at a rate per day to be fixed by the provincial board, with the approval of the Department head first had, either performing such work in person or providing a substitute to perform it; but at any time after he or his substitute shall have begun work he may secure release from obligation to work by payment of the amount of the tax originally due in full.

SECTION 2357. *Lien of Tax.* — From the first day of January of the year in which the real-property tax accrues, it shall constitute a lien upon the property subject to the tax. Said lien shall be superior to all other liens, mortgages or encumbrances; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner or possessor; and shall be removable only by the payment of the taxes and penalties.

SECTION 2358. *Remedy by Civil Action.* — The assessment of the real-property tax shall constitute a lawful indebtedness from the taxpayer to the township, which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies provided by law.

SECTION 2359. *Authority of Provincial Board to Abrogate Tax Imposed in this Article.* — The provincial board of any province wherein the provisions of this article are in force shall have power, at any time, to declare that, commencing with the first day of January next thereafter ensuing, the tax hereinabove imposed
shall be discontinued.

Where such resolution is adopted the provisions of this article shall, upon said date, cease to be applicable in said province, except as regards taxes already accrued; and at the same time the provisions of the Assessment Law shall become fully operative therein to the same extent as if the townships of said province were regularly organized municipalities, and for the due effectuation of said law therein they shall be taken to be such.

ARTICLE XIV

License and Privilege Taxes

SECTION 2360. Annual Taxes Fixed by Council. — All taxes, licenses, and fees imposed by the council shall be fixed by ordinance, and may be changed from year to year as the council may deem proper.

[1397-45.]

SECTION 2361. Payment of License and Privilege Taxes. — All license and privilege taxes shall be paid before the licensee or taxpayer shall begin the business or enjoyment of the privilege for which the license or tax is imposed by the ordinance of the council.

An addition to the tax or license, in the nature of a penalty amounting to twenty per centum of the original tax or license to be collected and accounted for by the provincial treasurer in the same manner as the original tax or license, shall be imposed for a failure to pay the tax or license when due.

The council shall furthermore provide that any person conducting a business or enjoying a privilege without paying the tax required by its ordinances shall be punished by fine or imprisonment, or both, after trial and conviction before the township court, as in other cases, subject to the restriction expressed in subsection (q) of section two thousand three hundred and thirty-one hereof.

[1397-46, 49.]

SECTION 2362. Termination of License and Privilege Taxes. — All licenses and privilege taxes shall terminate on the thirty-first day of May of each year, and anyone beginning a business or exercising a privilege upon which a tax is levied by the council after the thirty-first day of May shall be required, before beginning such business or exercising such privilege, to pay the license or tax for the part of the year which remains, to and including the thirty-first day of May following, but all licenses and privilege taxes may be paid in advance in four
quarterly installments, at the election of the licensee.

[1397-46.]

SECTION 2363. Public Record of Persons Paying License and Privilege Taxes. — It shall be the duty of the provincial treasurer to keep a record, open to public inspection, of the names of all persons paying licenses or privilege taxes, arranged alphabetically.

[1397-47.]

Within ten days after the passage of the ordinance by the council for the payment of licenses or privilege taxes the president and treasurer shall prepare a list of the names of the persons whose business, if continued, would render them liable to the license or tax, and they shall transmit such list at once to the provincial treasurer, to enable him more readily to detect persons failing to pay the licenses and privilege taxes for which they shall have become liable.

[1397-48.]

ARTICLE XV

Cart and Sledge Tax

SECTION 2364. Cart and Sledge Tax. — For the purpose of protecting the roads of the township and province from destruction, there is hereby imposed upon carts and sledges used upon the roads in a township, an annual tax of three pesos upon each draft cart the wheels of which have tires less than two and one-half inches in width, and an annual tax of two pesos upon each cart the wheels of which are rigid with the axle to which they are attached, and an annual tax of five pesos upon each cart having both such tires and axles, and an annual tax of three pesos upon each sledge with runners less than two and one-half inches in width. One-half of the proceeds of such taxes shall be paid into the township treasury and one-half shall be paid into the provincial treasury.

Where a cart or sledge not previously used upon a public road is acquired or first used subsequently to the tenth of January of any year the tax thereon may be computed by the quarter; and the owner shall be liable for the tax only from the beginning of the first quarter during which the use of the cart or sledge was begun.

[1397-43 (g).]

SECTION 2365. Restriction as to Use of Carts and Sledges. — No cart
having wheels rigid with the axle and tires less than two and one-half inches in width and no sledge of any sort shall be used upon any improved or well constructed public road in any township, provided the provincial board shall have previously posted at the door of the township building a notice designating the particular improved road or roads in the township upon which it shall be unlawful to use such carts or sledges.

[1397-43 (g).]

SECTION 2366. Suspension of Provisions of this Article. — Upon the application of the provincial board of any province, the Governor-General may suspend the operation of the provisions of this article therein to such extent and for such period as he may deem advisable.

[1397-43 (g).]

ARTICLE XVI

Conduct of Certain Public Utilities

SECTION 2367. Waterworks. — A township council shall have authority to acquire, construct, and maintain waterworks for the purpose of supplying the inhabitants of the township with water; to regulate the supply and use of water therefrom; and to fix and collect rents or taxes for water thus supplied.

[1397-43 (e).]

SECTION 2368. Ferries, Wharves, Markets, etc. — A township council shall have authority to acquire or establish township ferries, wharves, markets, slaughterhouses, pounds, and cemeteries. Public utilities thus owned by the township may be conducted by the township authorities upon account of the township or may be let for a stipulated return to private parties.

[1397-43 (o).]

SECTION 2369. Letting of Privileges to Highest Bidder. — When any ferry, market, or slaughterhouse belonging to a township is to be let to a private party, the same shall, unless otherwise directed by the Department head, be let to the highest and best bidder for the period of one year, or upon the previous approval of the provincial board, for a longer period not exceeding five years, under such conditions as shall be prescribed by the Department head.

The privilege of each fishery and right to operate each fish-breeding ground belonging to any township shall be let in the same manner.
SECTION 2370. Establishment of Certain Public Utilities by Private Parties Under License. — Where provision is not made, pursuant to the provisions of the two preceding sections hereof, for maintaining or conducting the ferries, wharves, markets, or slaughterhouses requisite for the needs of the township, the council shall have authority to let the privilege of establishing and maintaining such utilities to private parties, by license granted upon such terms as shall be fixed by the council.

The right to reject any or all bids shall be reserved in all proposals for such bids; and the maximum charges, rents, or fees which may be exacted by the lessees shall be fixed in advance and shall be stated in the proposals for bids. The decision of a township council rejecting any bid or awarding any such privilege shall be subject to final revisal by the provincial board.

ARTICLE XVII

Township Court

SECTION 2371. Constitution of Township Court. — In a township where there is no justice of the peace in commission, there shall be maintained, with the approval of the provincial board, a township court composed of the township president, as presiding officer, and two councilors to be chosen by the township council at the first regular meeting after the election and qualification of a new president.

The township secretary shall be the recording officer of this court.

The members of the township court shall receive no compensation for their services in such capacity.

SECTION 2372. Jurisdiction of Township Court. — The township court shall hear and adjudge alleged violations of the township ordinances, upon complaint filed by the direction of the president or by a police officer or a private citizen; and, after due trial, in which the accused and his witnesses shall be heard, the president shall, upon conviction of the accused by a majority vote of the members of the court, impose such punishment, either by admonition or by fine or imprisonment, or both, as may be by ordinance provided.
In case the person convicted is unable or unwilling to pay such fine he shall satisfy its amount by labor upon public works within the township at the rate per day to be fixed for each township by the provincial board, with the approval of the Department head; but women shall not be compelled to perform work unsuitable to their sex.

SECTION 2373. Appeal to Court of First Instance. — An appeal shall lie to the Court of First Instance, next to be held within the province, in all cases where the judgment shall be for a fine exceeding fifteen pesos or for imprisonment exceeding fifteen days; and it shall be the duty of the provincial fiscal to appear for and represent the prosecution and the appellant in such appeal cases to the end that justice may be done. Pending the appeal the defendant shall remain in custody unless released upon sufficient bail, in accordance with the general provisions of law, to await the judgment of the appellate court.

SECTION 2374. Docket of Trials. — The president shall keep a docket of the trials held by the township court, in which shall be recorded in a summary manner the name of the defendant, the charge against him, and the name of the prosecuting witness, the date of the arrest, the date of the trial, the presence of the defendant, and the nature of the judgment, together with the fines collected, if any, in accordance with the judgment.

SECTION 2375. Payment of Fines. — Fines shall be paid to the treasurer of the township upon the order of the president, and the treasurer shall issue a receipt therefor, which shall be countersigned by the president, who shall, upon countersigning said receipt, record the payment of the fine in the docket. If the charge be against a township officer or employee for violating his official duty, the president shall have jurisdiction to suspend him, pending action on such violation by the council; and, if a fine is imposed against such officer, it may be collected by withholding the requisite amount from such salary as is or may thereafter become due to him.
court shall have no jurisdiction in civil cases, except on the application of interested parties and upon their making an agreement in writing to accept the award of the court, in which case the court may hear and adjudge any case not involving property of greater value than the sum of two hundred pesos. Such judgment shall be awarded by a majority vote of the members of the court and shall be recorded by the secretary, and shall be final.

[1397 18 (h).]

**ARTICLE XVIII**

*Popular Representative of Townships and Settlements*

**SECTION 2377. Election of Popular Representative.** — At the first convention of presidents called during any calendar year by the provincial board, the meeting of township and settlement presidents may elect a popular representative, who shall be chosen by a majority vote of all the presidents present and who shall be a resident of the province at the time of his election and shall continue to be a resident thereof while serving as popular representative.

If the residents of the townships and settlements of the province shall at any time feel themselves to be seriously aggrieved and shall be unable to obtain relief from the provincial governor, it shall be the duty of the popular representative, either in person or by written communication to lay their case directly before the Department head. All such, communications shall be promptly transmitted by the Government officials through whose hands they may pass. Should the popular representative desire to visit Manila on official business, his journey shall be facilitated by all Government officials with whom he may come in contact. He shall in all cases, except treason, felony, and breach of the peace, be privileged from arrest at any time when arrest will interfere with discharging the duties of his office, and for any communication or statement officially made to the Department head he shall not be held to account by any official, whether civil or military. Under no circumstances shall the traveling or other expenses of the popular representative, or any compensation to him, form a charge on the treasuries of the townships or on any one of them or on the provincial or Insular treasuries.

[1397-65.]

**CHAPTER 49**

*Settlements*

**SECTION 2390. When Settlement may be Established.** — When any community of Christian people in a specially organized province is found to be so
small that its organization as a municipality or township is undesirable, or so remote or inaccessible that its organization as a barrio within any municipality or township is impracticable, and when any community of non-Christian people is found not to have progressed sufficiently in civilization to make it practicable to bring the members under the form of an organized municipality or township, the territory inhabited by such community may be declared a settlement and a simple form of government provided therefor in conformity with the provisions of this chapter.

[1667-1.]

SECTION 2391. Creation, Abolition, and Reorganization of Settlements. — A settlement may be created either by executive order of the Governor-General or by resolution of the provincial board of the province wherein the settlement in question is situated, subject in the latter case to the approval of the proper Department head.

[1397-61; 1667-1.]

In the same manner a settlement may be abolished, reorganized, or combined with another settlement; and when it becomes advisable to organize a settlement as a township or municipality or to combine it with an existing township or municipality, such action may be effected by the Governor-General upon recommendation of the Department head.

[1397-66-69.]

SECTION 2392. Appointment of Officers and Definition of their Duties. — The provincial governor of the province wherein a settlement is established shall appoint officers for the settlement, fix their designations and badges of office, and prescribe their powers and duties — all subject to the approval of the Department head — but the powers and duties thus prescribed shall not be in excess of the powers conferred upon township officers by the Township Law.

[1397-61; 1667-1.]

SECTION 2393. Imposition of Taxes by Provincial Board. — With the approval of the Department head, a provincial board may prescribe taxes to be collected from the inhabitants of any settlement contained within the province, the proceeds of which shall constitute settlement revenue.

Except as otherwise specially provided, taxes so imposed shall be limited in kind and amounts to such as may be lawfully levied upon the inhabitants of a
township by the council thereof.

[1397-63.]

SECTION 2394. *Ends to be Accomplished in Administration of Law.* — The constant aim of provincial governors, provincial boards, and of the Secretary of the Interior in exercising the powers conferred upon them in the administration of the affairs of the non-Christian inhabitants shall be to aid these people to acquire the knowledge and experience necessary for successful local popular self-government, and their supervision and control over such people shall be exercised to this end, and to the end that law, order, and individual freedom may be maintained.

[1397-64.]

**TITLE XIII**

**Chartered Cities**

**CHAPTER 50**

**The City of Manila**

**PRELIMINARY ARTICLE**

**Title of Chapter**

SECTION 2400. *Title of Chapter.* — This chapter shall be known as the Charter of the City of Manila.

**ARTICLE I**

**General Provisions**

SECTION 2401. *Corporate Character of City of Manila.* — The city of Manila constitutes a political body corporate and as such is endowed with the attribute of perpetual succession and possessed of the powers which pertain to a municipal corporation, to be exercised in conformity with the provisions of this charter.

SECTION 2402. *Seal and General Powers of City.* — The city may have a common seal, and alter the same at pleasure, and may take, purchase, receive, hold, lease, convey, and dispose of real and personal property for the general interests of the city, condemn private property for public use, contract and be contracted with, sue and be sued, and prosecute and defend to final judgment and execution, and
exercise all the powers hereinafter conferred.

[183-1.]

SECTION 2403.  

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, or any city officer, to enforce the provisions of this chapter, or any other law or ordinance, or from negligence of said Board or other officers while enforcing or attempting to enforce the same.

[183-68.]

SECTION 2404.  

Boundaries of City. — The boundaries and limits of the city are established and prescribed as follows: (1) Beginning at a point near the south bank of the Estero de Maytubig at the line of low water on the shore of Manila Bay; thence through the center of monument No. 1, at the line of high water on the shore of Manila Bay, and through the centers of monuments Nos. 2 to 6, inclusive, N. 74° 51' E., 1,197.42 meters to monument No. 7, the said monument being situated on the east bank of the Estero Tripa de Gallina; (2) thence through the centers of monuments Nos. 8 to 16, inclusive, N. 44° 12' E., 2,707.88 meters to monument No. 17; (3) thence continuing in the same direction approximately 127 meters to the center of the channel of the Pasig River; (4) thence along the center of the channel of the Pasig River to a point in the channel of the river opposite the ferry landing at San Felipe Neri; (5) thence to monument No. 18, on the north bank of the Pasig River, the said monument being N. 32° 22' E., 913.99 meters from monument No. 17 above mentioned; (6) thence from monument No. 18 diagonally through the municipality of San Felipe Neri, N. 34° 22' E., 756.92 meters through the centers of monuments Nos. 19 to 22, inclusive, to monument No. 23, the said monument being near the south or left bank of the San Juan River; (7) thence continuing in the same direction to the center of the channel of the San Juan River; (8) thence along the center of the channel of the San Juan River to a point approximately 350 meters southeast of the stone bridge by which Calle Santa Mesa crosses the said river; (9) thence N. 51° 37' 30" W., to monument No. 24, the said monument being approximately 64 meters northeast from the center of the bridge above described and on the west side of the road leading to the municipality of San Juan del Monte; (10) thence through the centers of monuments Nos. 25 to 36, inclusive, N. 51° 37' 30" W., 4,245.53 meters to monument No. 37, the said monument being on the E. side of Calle Blumentritt; (11) thence N. 11° 19' 40" W., 9.89 meters to monument No. 37-a; (12) thence through the center of monument No. 38, N. 17° 57' 40" E., 765.54 meters to monument No. 39; (13) thence N. 17° 57' 10" E., 404.77 meters to monument No. 40; (14) thence N. 72° 05' W., 271.56 meters to monument No. 41; (15) thence N. 73° 58' 30" W., 529.14
meters to monument No. 42; (16) thence S. 63° 29' 40" W., 624.46 meters to monument No. 43; (17) thence through the centers of monuments Nos. 44 to 49, inclusive, S. 89° 42' W., 2,305.36 meters to monument No. 50; the last-mentioned monument being situated at the line of high water on the shore of Manila Bay, approximately 916 meters south of Calle Pescadores of the municipality of Navotas; (18) thence in the same direction to the line of low water on the shore of Manila Bay; (19) and thence following said line of low water in a general southerly and southeasterly direction, approximately 3,800 meters to the point of beginning.

[183-2; 341-1.]

SECTION 2405. Division of City into Districts. — The city of Manila is divided into fourteen districts for all administrative and other municipal purposes, including the description of property, with names and boundaries as follows:

Tondo. — Beginning at a point on the city boundary line between monuments forty-two and forty-three, where it is intersected by the center line of Avenida Rizal; thence southerly along the center line of Avenida Rizal to the center of the track of the Antipolo branch of the Manila Railroad Company, thence westerly along the center line of said track to its intersection with Estero de San Lazaro; thence southerly along the center line of Estero de San Lazaro, and westerly along the center line of Calle Azcarraga, to high water line on the shore of Manila Bay; thence northerly along said high water line to monument numbered fifty on the city boundary line; and thence easterly along said boundary line to the point of beginning.

San Nicolas. — Beginning at a point on the high-water line on the shore of Manila Bay; thence along the center lines of Calle Azcarraga, Esteros de la Reina and de Binondo, and the Pasig River, to a point opposite the light house; and thence along the high water line on the shore of Manila Bay to the point of beginning.

Binondo. — Beginning at a point in the center line of Calle Azcarraga where it crosses the center line of Estero de la Reina; and thence along the center lines of Calle Azcarraga, Esteros de San Lazaro and de la Reina, the Pasig River, and Estero de Binondo, to the point of beginning.

Santa Cruz. — Beginning at a point on the city boundary line between monuments forty-two and forty-three, where it is intersected by the center line of Avenida Rizal; thence southerly along the center line of Avenida Rizal to the center of the track of the Antipolo branch of the Manila Railroad Company; thence westerly along the center line of said track to its intersection with Estero de San Lazaro; thence along the center lines of Esteros de San Lazaro and de la Reina, the
Pasig River, Puente Colgante, Calles Norzagaray and Regidor, and Estero de Quiapo to a point about one hundred and ten meters northeast of Iris Bridge; thence northerly along the center lines of Calles Andalucia, Laong-Laan and Dimas-Alang to Calle Blumentritt; thence easterly along the center line of Calle Blumentritt to the city boundary line; and thence along said boundary line to the point of beginning.

Quiapo. — Beginning at the intersection of the center lines of Calle Azcarraga and Estero de Quiapo; thence along the center lines of Calles Azcarraga, Alix and E. Mendiola, Estero de San Miguel, the Pasig River, Puente Colgante, Calles Norzagaray and Regidor, and Estero de Quiapo, to the point of beginning.

San Miguel. — Beginning at the intersection of the center lines of Calles Azcarraga and Alix; thence along the center lines of Calles Alix and Nagtahan, the Pasig River (following its south channel around Isla de Convalecencia), Estero de San Miguel, and Calles E. Mendiola and Alix, to the point of beginning.

Sampaloc. — Beginning at the intersection of the center line of Calle Blumentritt and the city boundary line; thence southeasterly along said boundary line to its intersection with the center line of the San Juan River south of the stone bridge by which Calle Santa Mesa crosses the said river; thence along the center lines of the San Juan River, the Pasig River, and Calles Nagtahan, Alix and Azcarraga, to the middle of the Iris Bridge; thence northerly along the center line of Estero de Quiapo to a point about 110 meters northeast of Iris Bridge; and thence along the center lines of Calles Andalucia, Laong-Laan, Dimas-Alang and Blumentritt, to the point of beginning.

Intramuros. — Beginning at the intersection of the center line of the Pasig River with the prolongation of the center line of Cavite Boulevard; and thence along the center lines of the Pasig River, Paseo del P. Burgos, and Cavite Boulevard, to the point of beginning.

El Puerto. — Beginning at the intersection of the center line of the Pasig River with the prolongation of the center line of Cavite Boulevard; thence along the center line of Cavite Boulevard to its intersection with the south side of Twenty-fifth Street; thence along said side of said street to the high water line on the Muelle de San Francisco; thence along said high water line around the piers to its end on the army wharves and continuing in the direction of the last course to the high water line on the west side of Engineer Island; thence around said island to the center line of the Pasig River; and thence along the center line of the Pasig River to the point of beginning.
Ermita. — Beginning at the intersection of the high water line on the Muelle de San Francisco with the south side of Twenty-fifth Street; thence along the south side of Twenty-fifth Street to its intersection with the center line of Cavite Boulevard; thence along the center lines of Cavite Boulevard, Paseo del P. Burgos, the Pasig River, Ayala Bridge, Calles Marques de Comillas, Isaac Peral, San Marcelino, Gral. Luna, Herran, M. H. Del Pilar and Cuarteles, to the west face of the sea wall of Cavite Boulevard; and thence northerly along the west face of the sea walls of said boulevard and of the Luneta extension to the point of beginning.

Malate. — Beginning at the intersection of the west face of the sea wall on Cavite Boulevard and the center line of Calle Cuarteles; thence along the center lines of Calles Cuarteles, M. H. Del Pilar and Herran, and Esteros de Paco and Tripa de Gallina, to the city boundary line; thence westerly along said boundary line to high water line on Manila Bay; and thence northerly along said high water line and the west face of said sea wall to the point of beginning.

Paco. — Beginning at a point where the center line of Puente de Ayala crosses the center line of the south channel of the Pasig River; and thence along the center lines of the Pasig River, Esteros de Pandacan, Tripa de Gallina and Paco, Calles Herran, Gral. Luna, San Marcelino, Isaac Peral and Marques de Comillas, and Puente de Ayala, to the point of beginning.

Pandacan. — Beginning at the intersection of the center lines of the Pasig River and the north end of Estero de Pandacan; thence along the center line of the Pasig River to its intersection with the center line of the east end of Estero de Pandacan; and thence along the center line of Estero de Pandacan to the point of beginning.

Santa Ana. — Beginning at the intersection of the center lines of the Pasig River and the San Juan River; thence along the center line of the San Juan River to the city boundary line; thence along the city boundary line to its intersection with the center line of Estero Tripa de Gallina; and thence along the center lines of Esteros Tripa de Gallina and de Pandacan, and the Pasig River, to the point of beginning.

[1869-6.]

SECTION 2406. Jurisdiction of City for Police Purposes. — The jurisdiction of the city of Manila for police purposes only shall extend to three miles from the shore into Manila Bay and over a zone surrounding the city on land of two and one-half miles in width; 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 Court of First Instance and the municipal court of the city of Manila shall have concurrent jurisdiction with the Courts of First Instance and the courts of justices of the peace of the provinces and municipalities, respectively, to try crimes and misdemeanors committed within said zone of two and one-half miles in width, 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 of the several municipalities concerned shall have concurrent jurisdiction with the police of the city of Manila for the maintenance of good order and the enforcement of lawful ordinances throughout said zone, area and spaces. But any license that may lawfully be granted within said zone, area or spaces shall be granted by the proper authorities of the municipality concerned, and the fees arising therefrom shall appertain to the treasury of the municipality concerned and not to that of the city of Manila.

[183-3; 1464-1.]

ARTICLE II

The Mayor

SECTION 2407. The Mayor and Acting Mayor — Appointment, Compensation, and General Powers and Duties. — The government of the city is vested in a mayor and a Municipal Board. The mayor shall be appointed by the Governor-General with the consent of the Upper House of the Philippine Legislature, and shall hold office for four years unless sooner removed. He shall receive a salary of nine thousand pesos a year. In the event of the sickness or absence of the mayor, the Governor-General shall appoint an acting mayor to fill the vacancy during such sickness or absence. The acting mayor shall have the same powers and duties as the mayor, and shall receive the same compensation, unless he is already drawing salary from the city as an officer thereof, in which case the Governor-General may authorize him to receive the same compensation as the mayor if the mayor is on leave without pay. The mayor shall be the chief executive of the city, and shall:

(a) See that the laws, ordinances and resolutions in effect within the jurisdiction of the city are faithfully executed and enforced.

(b) Safeguard all the lands, buildings, records, moneys, credits, and other property and rights of the city, and, subject to the provisions of this chapter, have control of all its property, except the building known as
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.

Cause to be instituted judicial proceedings to recover property and funds of the city wherever found, and otherwise to protect the interests of the city, and cause to be defended all suits against the city.

See that the executive officers and employees of the city properly discharge their respective duties.

Examine and inspect the books, records, and papers of all officers, agents, and employees of the city whenever occasion arises, and at least once in each year.

Give such information, and recommend such measures, to the Board as he shall deem advantageous to the city.

Have the right to attend all sessions of the Board, and to participate in its discussions, but not to vote.

Represent the city in all its business matters, and sign on its behalf all its bonds, contracts, and obligations made in accordance with law or lawful ordinance or resolution.

Have power to release any person imprisoned, or confined in a reformatory or any institution of a similar nature, for violation of a city ordinance, and remit the sentence of such person, or any part thereof.

Submit to the Board before the first day of October of each year a budget of receipts and expenditures which shall be the basis of the appropriation ordinance for the coming year.

As soon as practicable after the first day of January of each year, prepare and present to the Governor-General an annual report covering the operations of the city government during the preceding year, accompanying such report with the written concurrence therewith, or dissent therefrom, of the Board.
(m) Perform such other executive duties as may be prescribed by law or be required of him by ordinance or resolution of the Board.

[See 1963-5, 6.]

SECTION 2408. Bids for Work Costing Over One Thousand Pesos. — Before entering upon any work or public improvement the total expense whereof shall exceed the sum of one thousand pesos, the mayor shall advertise for sealed bids or proposals for the same in two daily newspapers published in Manila, one printed in English and the other in Spanish, for a period of one week, the first insertion to be not less than ten days before the day fixed for opening such proposals. A plan or profile of the work to be done, accompanied by specifications for the performance of the same, shall, before advertisement, be placed on file in the office of the mayor, or the department of the city government having charge of the work, which plan, profile, and specifications shall, at all proper times, be open for public inspection. All bids shall be opened in the presence of the Mayor at the advertised time and place. Each bid shall be accompanied by a deposit, the amount and character of which shall be fixed by the mayor and named in the advertisement, and which shall not exceed ten per centum of the estimated cost of the improvement or work to be done where the estimated cost exceeds two thousand pesos, nor be less than two hundred pesos in any case. Such deposit shall be forfeited to the city if the bidder shall neglect or refuse to enter into a contract, with approved sureties, to execute the work for the price mentioned in his bid and according to the plans and specifications, in case the contract shall be awarded to him. Should all bids be rejected, or should it become necessary for any reason to call for new bids, subsequent advertisements shall be for a period of five days before the proposals are opened, and in the manner above prescribed.

[183-30.]

SECTION 2409. Contracts in Excess of One Thousand Pesos. — Except as hereinafter provided, every contract exceeding in amount the sum of one thousand pesos, for work, materials, or supplies, shall be let by the mayor to the lowest responsible bidder. The mayor may reject any and all bids, and if such bids are too high, may purchase the material, hire the laborers and supervise the work. In cases of emergency the Board may authorize the Mayor to undertake by administration the necessary work, or have it performed by contract without advertising for bids. Bonds, to be approved by the mayor, shall be taken for the faithful performance of all contracts. Contracts shall be executed in triplicate by the mayor and by the contractor, and one original shall be filed in the office of the mayor and one in the office of the Insular Auditor, and the third shall be given to the contractor. Every contract for a sum greater than one thousand pesos shall be
signed by the mayor under the corporate seal.

SECTION 2410. Contracts Not in Excess of One Thousand Pesos. — If the consideration for a contract shall not exceed one thousand pesos, the mayor may authorize the head of any department, or any city officer, to execute such contract; but no expenditure shall be made for such purpose without the written order of the mayor, which order shall be returned and filed as a voucher with the bill upon which payment was made.

[183-32.]

ARTICLE III

The Municipal Board

SECTION 2411. Constitution and Organization of Municipal Board. — The Municipal Board shall be the legislative body of the city, and shall consist of ten elective members who shall hold office for four years or until their successors are elected and qualified. The members of the Board shall elect each year from among their number a president, who for one year shall preside at all meetings of the Board at which he is present. In his absence, the Board shall elect one of its members as temporary presiding officer. The president shall sign all ordinances, and all resolutions and motions directing the payment of money or creating liability, enacted or adopted by the Board. In case of sickness or absence of any member of the Board, or if for any reason it becomes necessary to maintain a quorum, the Governor-General may make a temporary appointment until the return to duty of the sick or absent member. During the period of such temporary appointment the person receiving the same shall possess all the rights and perform all the duties of a member of the Board.

The President of the Board shall receive no compensation in addition to that received by him as a member. The members shall each receive a per diem of twenty pesos for each day of attendance on a session of the Board.

[183-4; 1869-1.]

SECTION 2412. Qualifications, Election, Suspension and Removal of Members of Board. — The members of the Municipal Board shall be elected at large from the entire city, and each of them at the time of his election shall be a resident for at least one year, and a qualified elector, of his Assembly district, and not less than twenty-three years of age. Such members may be suspended or removed from office under the same circumstances, in the same manner, and with the same effect, as elective provincial officers, and the provisions of law providing
for the suspension or removal of elective provincial officers and for the confirmation of their elections are made effective for the suspension or removal of said members of the Board and for the confirmation of their elections. In so far as they are applicable all the provisions of the Election Law are made effective as to members of the Board and to their election to the same extent as if the city of Manila were a province and the election of said members were the election for member of the provincial board, except where there is a conflict between the provisions of the Election Law and this chapter, in which case the provisions of this chapter shall prevail.

Elections for members of the Board shall be held on the first Tuesday of June in every leap year, and elected members shall take office on the sixteenth day of October next following their election, upon qualifying, and shall hold office until their successors are elected and qualified. The ten candidates receiving the greatest number of votes at any election shall be declared elected, and any tie for the tenth place shall be broken by the Governor-General designating from among the candidates tied for such place the one to be declared elected. If any person so elected is ineligible to hold office, or if for any reason there should be a failure to elect one or more members, no special election shall be called, but the vacancy shall be filled for the term by the Governor-General with the consent of the Upper House of the Philippine Legislature. Vacancies in the office of member occurring after taking office shall be filled for the unexpired term in like manner.

[183-4; 1869-1; 2045-1; 2170-1.]

SECTION 2413. Appointment and Duties of Secretary of Board. — The Board shall have a secretary, who shall be elected by it to serve during the term of office of the then members. A vacancy in the office of secretary shall be filled temporarily or for the unexpired term in like manner. The secretary shall be in charge of the municipal records. 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 the corporate seal, 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 president; shall cause each ordinance passed to be published as herein provided; 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 on demand, furnish certified copies of all city records and documents, and collect and receive therefor such fees as may be prescribed, for the use of the city; and shall keep his office and all records therein open to public inspection during usual business hours. His
compensation as secretary shall be fixed by the Board at not exceeding one thousand eight hundred pesos a year, but he may hold any other office or employment in the government of the city, and receive additional compensation therefor.

[183-5.]

SECTION 2414. Appropriations by Board — Contributions from Insular Government. — The Board shall make all appropriations for the expenses of the government of the city. Whenever the Board fails to pass an appropriation ordinance for any year before the end of the previous year, the appropriation ordinance for such previous year shall be deemed reënacted, and shall go into effect on the first day of January of the new year as the appropriation ordinance for that year, and such appropriation ordinance shall be deemed reënacted from year to year, and shall be renewed and go into effect on the first day of January of each year, as the appropriation ordinance for that year, until a new appropriation ordinance is duly enacted. In consideration of the privileges and exemptions enjoyed by the Insular Government within the city, and the burden imposed upon the city by reason of the location therein of the capital of the Islands, there is hereby created a permanent continuing appropriation during the time said city remains the capital of the Islands, from any funds in the Insular Treasury not otherwise appropriated, equal to thirty per centum of the expenses of the government of the city exclusive of those amounts which appear as expenses by reason of interdepartmental charges and charges against the Insular Government for land transportation and other analogous services and supplies; but the total contribution from Insular funds to the government of the city under this appropriation shall not in any one year exceed the amount of the proceeds of the real-estate tax collected by the said city during the next preceding year, nor shall such total contribution in any one year exceed the sum of one million pesos. The Insular Auditor shall ascertain from time to time the amount herein appropriated, and transfer to the city of Manila, out of any funds in the Insular Treasury not otherwise appropriated, the amount so ascertained.

[183-15; 1765-1.]

SECTION 2415. Method of Transacting Business by Board — Veto, Authentication and Publication of Ordinances. — The Board shall hold two ordinary sessions for the transaction of business during each week on days 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 seven members. It shall keep a record of its proceedings and determine its rules of procedure not herein set forth. Six
members of the Board shall constitute a quorum for the transaction of business, and six affirmative votes shall be necessary for the passage of any ordinance, resolution or motion. The ayes and noes 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 proposed ordinance shall be published in two daily newspapers of general circulation in the city, one printed in English and the other in Spanish, and shall not be discussed or enacted by the Board until after the third day following such publication. Each ordinance enacted by the Board, and each resolution or motion directing the payment of money or creating liability, shall be forwarded to the Mayor for his approval. Within ten days after the receipt of the ordinance, resolution or motion, the mayor shall return it with his approval or veto. If he does not return it within that time, it shall be deemed 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 seven 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 Governor-General for his approval or disapproval, which shall be final. The mayor shall have the power to veto any particular item or items of an appropriation ordinance, or of an ordinance, resolution or motion directing the payment of money or creating liability, but the veto shall not affect the item or items to which he does not object. The item or items objected to shall not take effect except in the manner heretofore provided in this section as to ordinances, resolutions and motions returned to the Board with his veto. Each approved ordinance shall be sealed with the city seal, signed by the president of the Board and the secretary, and recorded in a book kept for that purpose; shall be published in two daily newspapers of general circulation in the city, one printed in English and the other in Spanish, within ten days after its approval; and shall take effect and be in force on and after the twentieth day following its publication, if no date is fixed in the ordinance.

[183-10; 1869-3.]

SECTION 2416. General Powers and Duties of Board. — Except as otherwise provided by law, the 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.

(b) To fix the fees and charges for all services rendered by the city or any of its branches or officials.
(c) To prescribe the time, places, and manner of payment of salaries and wages to city officials and employees.

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

(e) To provide for the establishment and maintenance of free public schools for primary instruction and to provide schoolhouses therefor, subject to the limitations of chapter forty-one hereof.

(f) To provide secondary schools, and professional schools, with the approval of the city superintendent, and to charge matriculation and tuition fees with the same approval.

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

(h) To establish fire limits and regulate the kinds of buildings and structures that may be erected within said limits and the manner of constructing and repairing the same; and to provide for the removal of buildings and structures erected or constructed in violation of such regulations, or the removal of material used in the construction or repair of any building or structure in violation of such regulations.

(i) To provide engine houses, fire engines, hose carts, hooks and ladders, and other equipment for the prevention and extinguishment of fires, and to provide for the management and use of the same.

(j) To regulate, license, fix the amount of the license fee, and prescribe the manner and time of revoking licenses for the following: Hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods, personally carried by the hucksters or peddlers, auctioners, plumbers, barbers, embalmers, collecting agencies, mercantile agencies, shipping and intelligence offices, private detective agencies, advertising agents, tattooers, jugglers, acrobats, hotels, clubs, restaurants, cafés, lodging houses, boarding houses, livery garages, livery stables, boarding stables, cattle and horse dealers, public billiard tables, laundries, cleaning and dyeing establishments, establishments for the storage of highly combustible or explosive materials, public warehouses, dance halls, circus and other similar parades, public vehicles, race tracks,
horse races, bowling alleys, shooting galleries, slot machines, and merry-go-rounds.

(k) To regulate, license and prescribe the manner and time of revoking licenses for the following businesses: Pawnbrokers, dealers in second-hand merchandise, junk dealers, brewers, distillers, money changers and brokers, public ferries, theaters, theatrical performances, cinematographs, public exhibitions, circuses, and all other performances and places of amusement, and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, lard, vegetables, bread and other provisions.

(l) To tax, license and regulate the business and fix the location of match factories, blacksmith shops, foundries, steam boilers, lumber yards, ship yards and other establishments likely to endanger the public safety by giving rise to conflagrations or explosions; and to regulate the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum, or any of the products thereof, and of all other highly combustible or explosive materials.

(m) To regulate the method of using steam engines and boilers, other than marine, to provide for the inspection thereof and for a reasonable fee for such inspection, and to regulate the issuance and revocation by the mayor of licenses to engineers engaged in operating the same.

(n) To provide for the suppression of houses of ill fame and other disorderly houses, gaming houses, gambling, and all fraudulent devices for the purpose of gain and of obtaining money or property; and to prohibit the printing, sale, or exhibition of immoral pictures, books, or publications of any description.

(o) To tax, regulate, or prohibit, or regulate the issuance and revocation by the mayor of licenses for cockfighting and cockpits, and the keeping or training of fighting cocks.

(p) To regulate or prohibit, or provide for the issuance and revocation by the mayor of licenses for the keeping of dogs, and to authorize their impounding and destruction when running at large contrary to ordinance.

(q) To establish and maintain city pounds; to regulate, restrain, and
prohibit the running at large of domestic animals, and provide for the
distraint, 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.

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

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

(t) To lay out, to provide for the construction and improvement of, and
to regulate the use of, streets, avenues, alleys, sidewalks, wharves,
piers, parks, cemeteries, and other public places; to provide for the
prevention and removal of encroachments and obstructions from the
same; to provide for lighting, cleaning, and sprinkling of streets and
public places; to regulate or 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 throwing or depositing
of offal, garbage, refuse, or other offensive matter in the same, and to
provide for the collection and disposition thereof; to provide for the
inspection of, license 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 the same, and provide for and regulate the numbering of
houses and lots fronting thereon; to regulate traffic and sales upon
the same; to provide for the abatement of nuisances in the same, and
punish the authors or owners thereof; to construct, maintain, and
regulate the use of bridges, viaducts, and culverts; to prevent and
regulate ball playing, kite flying, and hoop rolling, and other
amusements tending to annoy persons using the streets or public
places, or to 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 lights used
on all such vehicles, cars, and locomotives; to regulate the locating,
constructing and laying of the track of horse, electric, and other
forms of railroad in the streets or other public places of the city
authorized by law; to provide for and change the location, grade, and
crossings of railroads, and to compel any such railroad to raise or lower its tracks to conform to such provisions or changes; and to require any railroad company to fence its railroad, or any part thereof, to provide suitable protection against injury to persons or property, and to construct and repair ditches, drains, sewers, and culverts along and under its tracks, so that the natural drainage of the streets and adjacent property shall not be obstructed.

\((u)\) To provide for the construction, maintenance, and regulation of the navigation of canals and water courses, and to cleanse and purify the same; and to provide for or regulate the drainage and filling of private premises when necessary in the enforcing of ordinances drafted by the Philippine Health Service in accordance with law.

\((v)\) To provide for the construction and maintenance of public landing places, wharves, piers, docks, and levees, and to regulate and control the use of the same, and of all private landing places, wharves, piers, docks, and levees.

\((w)\) To maintain waterworks for the purpose of supplying water to the inhabitants of the city; to purify the source of supply, regulate the control and use, and prevent the waste of the water; to fix and provide for the collection of rents therefor; and to regulate the construction, repair, and use of hydrants, pumps, cisterns, and reservoirs.

\((x)\) To provide for the establishment of, and regulate and maintain public drains, sewers, latrines, and cesspools.

\((y)\) Subject to the provisions of ordinances drafted by the Philippine Health Service in accordance with law, to provide for the establishment of public laundries, stables, and bath houses and regulate their use.

\((z)\) Subject to the provisions of ordinances drafted by the Philippine Health Service in accordance with law, to provide for the establishment of public markets, market houses, and slaughterhouses, and regulate their use; to tax, license, regulate, or prohibit the establishment within the city of such institutions by any other person, entity, firm or corporation, except the city; and to tax, license, and regulate the business and fix the location of tanneries, renderies, tallow chanderies, bone factories, and soap factories.
(aa) To make suitable provisions to protect the public from conflagrations and the effects of famine, floods, storms, and other public calamities and to provide relief for persons suffering from the same.

(bb) To provide for the establishment of, and to maintain and regulate a police force, prescribe the powers and duties of its members, and make all necessary police ordinances, with a view to the confinement and reformation of vagrants, disorderly persons, mendicants, and prostitutes, and persons convicted of violating any city ordinance; and to provide for the arrest, trial, fining and putting to work on the streets and elsewhere of such persons.

(cc) To extend, and provide for the enforcement of its ordinances over all waters within the city, over the Bay of Manila three miles beyond the city limits, and over any boat or other floating structures thereon; and for the purpose of protecting and insuring the purity of the water supply of the city to extend, and provide for the enforcement of ordinances to that end 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.

(dd) To provide for the enforcement of the regulations of the Philippine Health Service, and by ordinance to prescribe fines and penalties for violations of such regulations.

(ee) To fix rates and provide for the collection of wharfage from all water craft landing at or using public wharves, docks, levees, or landing places.

(ff) To regulate the use of lights in stables, shops, and other buildings and places, and to regulate and restrain the building of bonfires and the use of firecrackers, fireworks, torpedoes, candles, skyrockets, and other pyrotechnic displays.

(gg) To provide for the prevention and suppression of riots, affrays, disturbances, and disorderly assemblies; for the punishment and prevention of intoxication, fighting, quarreling, and all disorderly conduct; and for keeping the peace.

(hh) To regulate, control, and prevent discrimination in the sale and supply of gas, electricity, and telephone and street-railway service, and fix and regulate rates and charges therefor where the same have
not been fixed by Act of Congress or the Philippine Legislature; and to provide for the inspection of all gas, electric, telephone, and street-railway wires, conduits, meters, and other apparatus, and the condemnation and correction or removal of the same when dangerous or defective.

(ii) To declare, prevent, and to provide for the abatement of nuisances; to regulate the ringing of bells and the making of loud or unusual noises; to require owners, agents or tenants of buildings or premises to keep and maintain the same in sanitary condition, and, in case of failure to do so, after sixty days from the date of serving a written notice, to assess the cost thereof to the owner, said cost not to exceed sixty per centum of the assessed value and to constitute a lien against the premises; and to regulate or prohibit the use of property on or near public ways, grounds, or places, or elsewhere within the city, for the display of electric signs or the erection or maintenance of billboards or structures, of whatever 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 business advertised thereby is in whole or part conducted.

(jj) To tax motor and other vehicles and horses not paying the public vehicle license fee.

(kk) To enact and adopt all ordinances, regulations and motions necessary to carry into effect and discharge the powers and duties conferred by this chapter, and to provide for the peace, order, safety, and general welfare of the city and its inhabitants; to fix penalties for the violation of ordinances which shall not exceed two hundred pesos fine and six months imprisonment for a single offense; and to exercise such further powers and perform such further duties as may be prescribed by law.

[183-11, 16, 17; 267-2; 613-1; 1150-10; 1189-46 (b); 1338-1 (z); 2339-187; 2381-12; 2468-1.]

ARTICLE IV

Municipal Offices and Officers in General

SECTION 2417. City Departments. — There shall be the following city departments over which the mayor shall have general supervisory control:
1. Department of engineering and public works.

2. Police department.

3. Law department.

4. Fire department.

The Board may from time to time make such readjustment of the duties of the several departments as the public interest may demand. The Governor-General, with the consent of the Upper House of the Philippine Legislature, shall have the power to consolidate any department, division or office of the city with any other department, division or office, upon the recommendation of the mayor.

[183-11; 1706-6.]

SECTION 2418. Powers and Duties of Heads of Departments. — Each head of department of the city government shall be in control of such department, under the direction and supervision of the mayor, and shall possess such powers as may be prescribed herein or by ordinance. He shall certify to the correctness of all pay rolls and vouchers of his department covering the payment of money before payment, except as herein otherwise expressly provided. On or before the first day of September of each year, he shall prepare and present to the mayor for submission to the Board an estimate of the receipts and appropriation necessary for the operation of his department during the ensuing year, and shall submit therewith such information for purposes of comparison as the mayor may desire. He shall make to the mayor as often as required reports covering the operations of his department.

In case of the absence or sickness, or inability to act for any other reason, of the head of one of the municipal departments, the officer next in charge of that department shall be authorized to sign all necessary papers, such as vouchers, requisitions, and so forth.

[183-25; 267-6; 313-1.]

SECTION 2419. Appointment and Removal of Officials and Employees. — With the consent of the Upper House of the Philippine Legislature, the Governor-General shall appoint the fiscal of the city and his assistants, the judge and the clerk of the municipal court and, in case of a temporary vacancy on such court, an acting judge therefor, the justice and auxiliary justice of the peace, the city engineer and his assistants, the chief of police and his assistant, the chief of the fire department, and the city superintendent of schools. Subject to the provisions of
the Civil Service Law, the mayor shall appoint a disbursing officer, who shall be
charged with the duty of disbursing all moneys drawn from the Insular Treasury
pursuant to appropriations made by the Board, and all other officers and employees
of the city whose appointment is not otherwise provided for by law. The mayor
may suspend, and, with the consent of the Board, remove, any appointive city
officer or employee not appointed by the Governor-General, and may recommend
to the Governor-General the suspension or removal of any city officer or employee
appointed by him. Any such suspension or removal by the mayor shall, with the
approval of the Board, be appealable to the Governor-General, whose
determination of the matter shall be final.

[183-12, 44; 267-1; 612-2; 1546-1.]

SECTION 2420. Officers to Devote Time to Official Duties. — Each city
officer, except members of the Municipal Board, shall devote his time and
attention exclusively during the usual office hours to the duties of his office, and
such members shall attend the regular sessions of the Board. No city officer shall
hold more than one office unless expressly so provided by law. But this section
shall not apply to members of the local school board, or to other persons
discharging public duties under the city or Insular Government who receive no
compensation for their services.

[183-26; 1869-4.]

SECTION 2421. 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, board, agents, or attorneys, whereby money is to be paid,
directly or indirectly, out of the resources of the city to such person or firm; 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.

[183-28.]

ARTICLE V

Insular Bureaus Performing Municipal Duties

SECTION 2422. The Bureau of Audits.— The Insular Auditor shall
receive and audit all accounts of the city, in accordance with the provisions of law
relating to Government accounts and accounting.

[183-18.]

SECTION 2423.  *The Bureau of the Treasury.* — The Insular Treasurer shall receive and safely keep all moneys arising from the revenues of the city, and shall expend the same upon warrants drawn in accordance with the provisions of law.

[183-19.]

SECTION 2424.  *The Bureau of Internal Revenue.* — The Collector of Internal Revenue of the Philippine Islands as *ex officio* city assessor and collector of the city of Manila shall perform the duties and render the services required by law of the city assessor and collector.

[183-46; 2257-1; 2339-3.]

SECTION 2425.  *The Bureau of Supply.* — The Purchasing Agent shall purchase and supply in accordance with law all supplies, equipment, material, 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 departments or offices, involving both labor and materials, where the materials are furnished by the contractor, not by the city, shall not be deemed to be within the provisions of this section.

[183-20; 267-3.]

SECTION 2426.  *The Bureau of Education.* — The Director of Education shall exercise the same jurisdiction and powers in the city as elsewhere in the Islands, and the city superintendent of schools shall have all the powers and duties in respect to the schools of the city as are vested in division superintendents in respect to the schools of their divisions.

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

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

The clerical force and assistants and laborers in the office of the city superintendent of schools shall be paid by the city, as well as the office expenses for supplies and material incident to carrying on said office.
SECTION 2427. Reports to the Mayor Concerning Schools — Construction and Custody of School Buildings. — The city superintendent of schools shall make a quarterly report of the condition of the schools and school buildings of Manila 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, and 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. The local school board shall make a similar quarterly report to the mayor. The local school board shall be furnished an office and necessary clerical force by the city superintendent out of the appropriation for his office.

The care and custody of school buildings by the department of engineering and public works, and its supervision of the construction and repair of schoolhouses ordered by the Board, shall be subject to the limitations of chapter forty-one hereof.

SECTION 2428. The Philippine Health Service. — The Director of Health shall have general supervision and control of health and sanitary matters and inspections in the city, and the Philippine Health Service shall serve as the local board of health.

SECTION 2429. The Bureau of Prisons. — The Director of Prisons shall set apart a suitable portion of Bilibid Prison for city prisoners, and shall receive for confinement and detention all persons who have been sentenced to imprisonment by the municipal court of the city. The expense of maintaining such portion of the prison shall be paid out of city funds.

ARTICLE VI

The Department of Engineering and Public Works

SECTION 2430. Powers and Duties of City Engineer. — There shall be a city engineer, who shall be in charge of the department of engineering and public works. He shall have charge of all the surveying and engineering work of the city, and shall perform such services in connection with public improvements, or any work entered upon or projected by the city, or any department thereof, as may
require the skill and experience of a civil engineer. He shall ascertain, record and establish monuments of the city survey and from thence extend the surveys of the city, and locate, establish, and survey all city property, and also private property abutting on the same, whenever directed by the mayor; 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; 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; shall inspect and report upon the condition of public property and public works whenever required by the mayor; shall have the care and custody 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 for lighting the streets, public places, and public buildings of the city; shall prevent the encroachment of private buildings and fences on the streets and public places of the city; shall inspect and supervise the construction, repair, removal, and safety of private buildings, and regulate and enforce the numbering of houses, in accordance with the ordinances of the city; shall have the care of all public streets, parks, and bridges; 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; shall have the care and custody of all public docks, wharves, piers, levees, and landing places, when erected; shall have general supervision and inspection of all private docks, wharves, piers, levees, and landing places, and other property bordering on the harbor, river, esteros, and waterways of the city, and shall issue permits for the construction, repair, and removal of the same, and enforce all ordinances relating to the same; shall have the care and custody of the public system of waterworks and sewers, and all sources of water supply, and shall control, maintain, and regulate the use of the same, in accordance with the ordinances relating thereto; shall inspect and regulate, subject to the approval of the mayor, 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. He shall file and preserve all maps, plans, notes, surveys, and other papers and documents pertaining to his office. He shall supervise the laying of mains and connections for the purpose of supplying gas to the inhabitants of the city. He shall have power subject to the approval of the mayor, to cause buildings dangerous to the public to be made secure or torn down, and shall supervise and regulate the location and use of engines, boilers, forges, and other manufacturing and heating appliances in accordance with law and ordinance relating thereto. He is authorized to charge, at rates to be fixed by the Board with the approval of the Governor-General, for sanitation and transportation services and supplies furnished by his department.
SECTION 2431. Assistants and Employees in City Engineer's Office. — To assist the city engineer in the discharge of his official duties, there shall be such assistant engineers, superintendents, and other employees as are from time to time provided for in appropriation ordinances.

ARTICLE VII
The Police Department

SECTION 2432. Powers and Duties of Chief of Police. — There shall be a chief of police who shall have charge of the police department and everything pertaining thereto, including the organization, government, discipline, and disposition of the city police and detective force; 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 persons and property wherever found within the jurisdiction of the city, and shall arrest without warrant, when necessary to prevent the escape of the offender, violators of any law or ordinance; and all who obstruct or interfere with him in the discharge of his duty; 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; may take good and sufficient bail for the appearance before the city court of any person arrested for violation of any city ordinance; shall have authority, within the police jurisdiction of the city, to serve and execute criminal processes of any court; shall, either in person or by deputy, attend all sessions of the city courts, and shall promptly and faithfully execute all orders of the mayor, and all writs and processes of the city courts and all criminal processes of the Court of First Instance of the city, when placed in his hands for that purpose. He shall have such further powers and perform such further duties as may be prescribed by law or ordinance.

SECTION 2433. Assistant Chief of Police. — There shall be an assistant chief of police whose duties shall be to act as chief of police in the absence or inability to act of the chief of police, and under the direction of such chief to look after the discipline of the police force and to perform such other duties as may be imposed upon him by the chief or prescribed by law or ordinance.
SECTION 2434. 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.

[183-36; 286-5.]

SECTION 2435. Police and Other Peace Officers — Their Powers and Duties. — The mayor, the chief and assistant 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, without warrant, 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 the offense is committed in the presence of a peace officer or within his view; in such pursuit or arrest to enter any building, ship, boat, or vessel, or take into custody any person therein suspected of being concerned in such crime or breach of the peace, and any property suspected of having been stolen; and to exercise such other powers and perform such other duties as may be prescribed by law or ordinance. They shall detain an arrested person only until he can be brought before the proper magistrate. Whenever the mayor shall deem it necessary, to avert danger or to protect life and property, in case of riot, disturbance, or public calamity, or when he has reason to fear any serious violation of law and order, he shall have power to swear in special police, in such numbers as the occasion may demand. Such special police shall have the same powers while on duty as members of the regular force.

[183-37.]

SECTION 2436. Classes of Police — Uniforms. — There shall be three classes of police sergeants and patrolmen. Those of the first class shall have a thorough knowledge of the English language and be familiar with the duties of a policeman; those of the second class shall have a sufficient knowledge of the English language to transact ordinary business; and those of the third class shall speak, read, and write the Spanish language. A second-class sergeant or patrolman shall be paid twenty-five per centum more than those of the third class, and
whenever a sergeant or patrolman of the latter class shall have acquired a fair
knowledge of the English language, and is otherwise competent, he may be
promoted by the chief of police to a position in the second class. Each officer and
member of the police force shall be required to pay for his own uniform.

[286-9, 11.]

ARTICLE VIII

The Law Department and the Courts

SECTION 2437. Duties of the Fiscal of the City — Assistants. — The law
department shall consist of the fiscal of the city and such number of assistants as
he may require not exceeding six, who shall discharge their duties under the
general supervision of the Attorney-General. The fiscal of the city shall be the
chief legal adviser of the city and all offices and departments thereof; shall
represent the city in all civil cases wherein the city or any officer thereof in his
official capacity is a party; shall attend, when required, meetings of the Board,
draw ordinances, contracts, bonds, leases and other documents involving any
interest of the city, and inspect and pass upon all such documents already drawn;
shall give his opinion in writing when requested by the mayor or Board upon any
question relating to the city, or the rights or duties of any city officer; shall,
whenever it is brought to his knowledge that any city officer or employee is guilty
of neglect or misconduct in office, or that any person, firm or corporation holding
or exercising any franchise or public privilege from the city has failed to comply
with any condition, or to pay any consideration mentioned in the grant of such
franchise or privilege, investigate the same and report to the mayor;
shall, when
directed by the mayor, institute and prosecute in the city's interest a suit on any
bond, lease, or other contract, and upon any breach or violation thereof; and shall
prosecute and defend all civil actions related to or connected with any city
office or
interest. He shall also have charge of the prosecution of all crimes, misdemeanors,
and violations of city ordinances, in the Court of First Instance and the municipal
court of the city, and shall discharge all the duties in respect to criminal
prosecutions enjoined by law upon provincial fiscals.

The fiscal of the city shall cause to be investigated all charges of crimes,
misdemeanors, and violations of ordinances, and have the necessary informations
or complaints prepared or made against the persons accused. He or any of his
assistants 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. No witness summoned to testify under this section shall be
under obligation to give any testimony tending to criminate himself, and no
testimony elicited from a witness by such examination under oath before the fiscal
of the city or his assistants under this section shall be used against such witness in
any prosecution pending or thereafter instituted against him.

The fiscal of the city shall also cause to be investigated the causes of sudden
deaths which have not been satisfactorily explained and when there is suspicion
that the causes arose from the unlawful acts or omissions of other persons, or from
foul play. For that purpose, he may cause autopsies to be made, and shall be
entitled to demand and receive for purposes of such investigations or autopsies the
aid of all surgeons connected with the city police force. In case the fiscal of the
city shall deem it necessary to have further assistance for the successful
accomplishment of the purpose last above stated he shall make application to the
Director of Health therefor, and the Director of Health shall thereupon furnish the
assistance required. He shall at all times render such professional services as the
mayor or Board may require, and shall have such powers and perform such other
duties as may be prescribed by law or ordinance. There shall be such assistant
fiscals as may be from time to time provided for in appropriation ordinances:

[183-38; 2026-1.]

SECTION 2438. Regular and Acting Judges of Municipal Court. — There
shall be a municipal court, an acting judge of which, in case of a temporary
vacancy on the court by reason of the sickness or absence of the regular judge,
shall have all the powers of the regular judge, and shall receive compensation
during the time that he shall act at the same rate as the regular judge unless he be
an officer or employee of the city. During the period when such acting judge is
presiding, the regular judge shall receive no salary, except such as he may be
entitled to by reason of an earned leave of absence under existing law.

[183-40; 267-10; 612-2.]

SECTION 2439. Duties of Clerk of Municipal Court. — The clerk of the
municipal court shall keep its seal and affix it to all orders, judgments, certificates,
records, and other documents issued by the court. He shall keep a docket of the
trials in the court, in which he shall record in a summary manner the name of the
defendant, the charge against him, the name of the prosecuting witness, the date of
the arrest, the appearance of the defendant, the date of the trial, and the nature of
the judgment, together with the fines and costs adjudged or collected in accordance
with the judgment. He shall have power to administer oaths.

[183-40.]
SECTION 2440. Jurisdiction of Municipal Court. — The municipal court shall have territorial jurisdiction embracing the entire police jurisdiction of the city, and shall hold a daily session, Sundays and legal holidays alone excepted. Said court shall have jurisdiction exclusive of the other courts sitting in the city over all criminal cases arising under the ordinances of the city, and over all criminal cases arising under the penal laws of the Philippine Islands, where the offense is committed within the police jurisdiction of the city and the maximum punishment is by imprisonment for not more than six months, or a fine of not more than two hundred pesos, or both. It shall also have concurrent jurisdiction with the Courts 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 examinations 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. It shall have no civil jurisdiction except for the forfeiture and collection of bonds given in cases or proceedings pending therein.

[183-40; 267-10; 612-2; 2017-1.]

SECTION 2441. 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 contempts of court by fine or imprisonment, or both, within the limitations imposed by the Code of Civil Procedure; and to require of any person arrested a bond for good behavior or to keep the peace, or for the further appearance of such person before a court of competent jurisdiction. But no such bond shall be accepted unless it be executed by the person in whose behalf it is made, with sufficient surety or sureties, to be approved by said court.

[183-40.]

SECTION 2442. Procedure in Municipal Court in Prosecutions for Violation of Laws and Ordinances. — In a prosecution for the violation of any ordinance, the first process shall be a summons; except that a warrant for the arrest of the offender may be issued in the first instance upon the affidavit of any person that such ordinance has been violated, and that the person making the complaint
has reasonable grounds to believe that the party charged is guilty thereof, which warrant shall conclude: "Against the ordinances of the city in such case made and provided." All proceedings and prosecutions for offenses against the laws of the Philippine Islands shall conform to the rules relating to process, pleading, practice, and procedure for the judiciary of the Islands, and such rules shall govern the municipal court and its officers in all cases in so far as the same may be applicable.

[183-40.]

SECTION 2443. 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 the Board not exceeding those charged in criminal cases in justices' courts. All costs, fees, fines, and forfeitures shall be collected by the clerk of the court, who shall keep a docket of those imposed and of those collected, and shall pay collections of the same to the city assessor and collector for the benefit of the city, on the next business day after the same are collected, and take receipts therefor. The judge shall examine said docket each day, compare the same with the amount receipted for by the city assessor and collector, and satisfy himself that all such costs, fees, fines, and forfeitures have been duly accounted for.

[183-40.]

SECTION 2444. No Person Sentenced by Municipal Court to be Confined without Commitment. — No person shall be confined in the city 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 commitment. The clerk shall, under seal of the court, issue such a commitment in each case of sentence to imprisonment.

[183-41.]

SECTION 2445. Procedure on Appeal from Municipal Court to Court of First Instance. — An appeal shall lie to the Court of First Instance next to be held within the city, 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 postmeridian of the day after the rendition and entry of the judgment by the municipal court, file with the clerk of the court a written statement that he appeals to the Court of First Instance. The filing of such statement shall perfect the appeal. The judge of the court from whose decision appeal is taken shall within five days after the appeal is taken, transmit to the clerk of the Court of First Instance a certified copy of the record of proceedings and all the original papers and process in the case, and the
clerk of the Court of First Instance shall docket the appeal in that court. A perfected appeal shall operate to vacate the judgment of the municipal court, and the action, when duly entered in the Court of First Instance, shall stand for trial de novo upon its merits in accordance with the regular procedure in that court, as though the same had never been tried and had been originally there commenced. Pending an appeal, the defendant shall remain in custody unless released in the discretion of the judge of the municipal court or of the judge of the Court of First Instance, upon sufficient bail, in accordance with the rules and regulations now or hereafter in force, to await the judgment of the appellate court.

[183-42; 267-11; 612-4.]

SECTION 2446. Persons Arrested to be Promptly Brought before a Court — Preliminary Examinations in Municipal Court and Court of First Instance. — Every person arrested shall, without unnecessary delay, be brought before the municipal court, the justice of the peace, or the Court of First Instance for preliminary hearing, release on bail, or trial. In cases triable in the municipal court the defendant shall not be entitled as of right to a preliminary examination, except a summary one to enable the court to fix the bail, in any case where the prosecution announces itself ready and is ready for trial within three days, not including Sundays, after the request for a preliminary examination is presented. In cases triable only in the Court of First Instance the defendant shall not be entitled as of right to a preliminary examination in any case where the fiscal of the city, after a due investigation of the facts, shall have presented an information against him in proper form. But the Court of First Instance may make such summary investigation into the case as it may deem necessary to enable it to fix the bail or to determine whether the offense is bailable.

[183-14; 612-2; 1627-37.]

SECTION 2447. Compensation of Certain Expert Witnesses in Criminal Cases. — Out of any sum appropriated for contingent expenses of the law department, the judge of the municipal court, or a judge of the Court of First Instance in the city, as the case may be, may allow compensation to physicians and surgeons, other than officers of the United States Army or Navy or officers or employees of the Insular Government or the city, summoned by the Government as expert witnesses in criminal prosecutions when the attendance of such physicians and surgeons is necessary in the interests of justice. Such compensation shall not in any one case exceed five pesos for the testimony of the physician or surgeon so summoned, and the payment shall be made upon the certificate of the judge presiding at the trial that the witness attended and testified, that the case is an exceptional and meritorious one, and that compensation ought to be allowed. The
total expenditure under the provisions of this section shall not exceed five hundred pesos a year.

[1279-1.]

SECTION 2448. Jurisdiction of Justice of the Peace. — The justice of the peace shall exercise the jurisdiction conferred upon justices of the peace in general, except criminal jurisdiction, which within the city is confined to the Court of First Instance and the municipal court.

[183-44; 1546-1.]

SECTION 2449. Assessors in the Courts in the City. — The aid of assessors in the trial of any civil or criminal action in the court of the justice of the peace, the municipal court, or the Court of First Instance, within the city, may be invoked in the manner provided in the Code of Civil Procedure. It shall be the duty of the Municipal Board to prepare one list of the names of twenty-five residents of the city best fitted by education, natural ability, and reputation for probity to sit as assessors in the trial of actions in the municipal court and the court of the justice of the peace, and a like list of persons to sit as assessors in the trial of actions in the Court of First Instance. The Board may at any time strike any name from the list so prepared, by reason of the death, permanent disability, or unfitness of the person named; and in case names are so stricken out other names shall be added in their place, to be selected as in this section provided. Parties desiring to avail themselves of the use of assessors in the municipal court or the court of the justice of the peace shall proceed as provided in sections fifty-eight to sixty-two, inclusive, of the Code of Civil Procedure, and the method of summoning assessors and the compensation and oath and duties of assessors shall be as provided in those sections. Parties desiring to avail themselves of the use of assessors in the Court of First Instance shall proceed as provided in sections one hundred and fifty-four to one hundred and sixty-one, inclusive, of the Code of Civil Procedure; and the method of summoning assessors, enforcing their attendance, excusing them from attendance, their compensation, oath, duties, and effect of dissent from the opinion of the judge shall be as provided in the last-named sections.

[267-13; 1869-5.]

SECTION 2450. Judicial Notice of Ordinances. — All courts sitting in the city shall take judicial notice of the ordinances passed by the Municipal Board.

[612-1.]
The Fire Department

SECTION 2451. Powers and Duties of Chief of Fire Department. — There shall be a chief of the fire department, who shall have the management and control of all matters relating to the administration of said department, and the organization, government, discipline, and disposition of the fire force; shall have charge of fire-engine houses, fire engines, hose carts, hooks and ladders, trucks, and all other fire apparatus; shall have full police powers in the vicinity of fires; shall have authority to remove any building or other property whenever it shall become necessary to prevent the spreading of fire or to protect adjacent property; shall investigate and report to the mayor upon the origin and cause of all fires occurring within the city, shall inspect all buildings erected or under construction or repair within the city and determine whether they provide sufficient protection against fire and comply with the ordinances relating thereto; shall have charge of the city telegraph, telephone, and fire-alarm service; shall supervise and regulate the stringing, grounding, and installation of wires for all electrical connections with a view to avoiding conflagrations, interference with public traffic or safety, or the necessary operations of the fire department; shall supervise and regulate the manufacture, storage, and use of petroleum, gas, acetylene, gunpowder, and other highly combustible matter and explosives; and shall see that all ordinances relating to these subjects, or any of them, are enforced.

[183-45; 267-14.]

ARTICLE X

Assessments and Collections in General

SECTION 2452. City Assessor and Collector to Collect all Taxes, Assessments, Licenses, Rents, and Charges, and to Receive all Costs, Fees, Fines, and Forfeitures — Other Duties. — The city assessor and collector shall collect all taxes and assessments due the city, all licenses authorized by law or ordinance, and all rents due for lands, markets, and other property owned by the city, and shall receive and receipt for all costs, fees, fines and forfeitures imposed by the municipal court, from the clerk thereof, and the fees collected by the sheriff or his deputies, or by the justice of the peace.

He shall collect all water rents as fixed by law or ordinance, all miscellaneous charges made by the department of engineering and public works and by other departments of the city government, and all charges made by the city engineer for inspections, permits, licenses, and the installation, maintenance, and services rendered in the operation of the sewer system and of the pail system.
He shall deposit each day in the Insular Treasury all moneys belonging to the city received on the previous business day; shall, on or before the tenth day of each month, submit to the Insular Auditor an account-current with abstracts of collections and abstracts of deposits, covering all transactions of his office during the preceding month; shall, on or before the tenth day of January of each year, prepare in duplicate an itemized statement of the receipts and deposits with the Insular Treasurer for the preceding year, and shall transmit the same to the Board through the Insular Auditor and the mayor. He shall perform in and for the city the duties imposed by the Internal Revenue Law on provincial treasurers generally, the duties imposed upon him by the succeeding sections of this chapter, and such other duties as the Board may, by ordinance, prescribe.

[183-61; 1141-2.]

ARTICLE XI

The Real-Estate Tax

SECTION 2453. City Assessor and Collector to Value and Assess Real Estate, Except Machinery, and Prepare Lists. — The city assessor and collector and his authorized deputies, who are empowered to administer any oath authorized to be administered in connection with the valuation of real estate or the assessment or collection of taxes, shall appraise and value all the real estate in the city, and assess for taxation all such real estate not expressly exempt, except machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus, and paraphernalia used for industrial, agricultural, or manufacturing purposes, which shall be excluded from such valuation and assessment whether or not attached to lands or buildings. He shall prepare and keep a list of the real estate so valued which is exempt from taxation, and a separate list of the taxable real estate.

[183-61; 1141-2; 2197.]

SECTION 2454. Real Estate Exempt from Taxation. — The following shall be exempt from taxation:

(a) Lands or buildings owned by the United States of America, the Government of the Philippine Islands, or the city of Manila, and burying grounds, churches and their adjacent parsonages, and conventos, and lands or buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for profit; but such exemption shall not extend to lands or buildings held for investment, though the 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 one hundred pesos.

[183-48.]

SECTION 2455. List of Taxable Real Estate, How Made — Examination of Witnesses and Register of Deeds' Records. — The city assessor and collector shall make the list of the taxable real estate in the city by districts, and the names of the owners in each district shall be arranged in the order of the lot and block numbers with a brief description opposite each such name of the property owned by such owners and the cash value thereof. In making this list, the city assessor and collector shall take into consideration any sworn statement made by the owners of the property, but shall not be prevented thereby from considering other evidence on the subject and exercising his own judgment in respect thereto. For the purpose of completing this list, he and his authorized representatives are empowered to enter upon the real estate for the purpose of examining and measuring the same, and to summon witnesses, administer oaths to them, and subject them to examination concerning the ownership and the amount of real estate in each district and its cash value. It shall be the duty of the city assessor and collector, so far as is necessary, to examine the records of the office of the register of deeds showing the ownership of real estate in the city.

[183-46; 2257-1.]

SECTION 2456. Declaration to be Made by Persons Acquiring or Improving Real Estate. — It shall be the duty of each person who at any time acquires real estate in the city, and of each person who constructs or adds to any improvement on real estate owned by him within the city, to prepare and present to the city assessor and collector, within a period of sixty days next succeeding the completion of such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and containing a description of such property sufficient to enable the city assessor and collector readily to identify the same. Any person who fails to make and present such declaration of real estate newly acquired by him within the said period of sixty days shall be deemed to have waived his right to notice of the assessment of such property, and the assessment of the same in the name of its former owner shall, in all such cases, be valid and binding on all persons interested, and for all purposes, as though the same had been assessed in the name of its actual owner.

[183-46; 2257-1.]
SECTION 2457.  Action when Owner Makes no Return, or is Unknown or in Doubt, or Land and Improvements Separately Owned. — If the owner of any parcel of real estate shall fail to make a return thereof, or if the city assessor and collector 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. Where 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.

[183-49.]

SECTION 2458.  Action in Case Real Estate has Escaped Taxation. — If it shall come to the knowledge of the city assessor and collector that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in the next succeeding section and to charge against the owner thereof the taxes due for the current year and for all other years since the original assessment under the city charter was made, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if the failure of the city assessor and collector to assess such taxes at the time when they should have been assessed was due to any fault or negligence on the part of the owner of such property, then penalties shall be added to such back taxes as though they had been assessed at the time when they should have been assessed.

[183-50; 2257-3.]

SECTION 2459.  When Assessment may be Increased or Reduced. — The city assessor and collector shall, during the first fifteen days of December of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessments as the case may be. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city, one printed in English and one in Spanish, that he will be present in his office for that purpose on said days, and he shall further notify in writing each person the amount of whose tax will be changed by such action or such proposed change, by delivering or mailing such notification to such person or his authorized agent at the last known address of such owner or agent in the Philippine Islands.
some time in the month of November.

[183-57; 2257-4.]

SECTION 2460. City Assessor and Collector to Authenticate Lists of Real Estate Assessed. — The city assessor and collector shall authenticate each list of real estate valued and assessed by him as soon as the same is completed, by signing the following certificate at the foot thereof:

"I hereby certify that the foregoing list contains a true statement of the piece or pieces of taxable real estate belonging to each person named in the list, and its true cash value, and that no real estate taxable by law in the city of Manila has been omitted from the list, according to the best of my knowledge and belief.

"_______________________"

(Signature.)

[183-51.]

SECTION 2461. Time and Manner of Appealing to Board of Tax Appeals. — In case the Municipal Board, or any owner of real estate or his authorized agent, shall feel aggrieved by any decision of the city assessor and collector under the preceding sections of this article, such Board, owner or agent may, within ten 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 collector, and it shall be the duty of that officer forthwith to transmit the appeal to the board of tax appeals with all written evidence in his possession relating to such assessment and valuation.

[183-53.]

SECTION 2462. Constitution and Compensation of Board of Tax Appeals. — The board of tax appeals shall be composed of seven members who shall be appointed by the Governor-General on the first day of January of each odd numbered year, four of whom shall be owners of real estate in the city, of which number two shall be selected from a list of ten persons to be submitted to the Governor-General by the Asociación de Propietarios de Manila, which list shall be submitted to him by the said association not later than the fifteenth day of December of each even numbered year. Should the said list not be submitted by the aforesaid association within the time fixed herein, the Governor-General shall select such two members in his own discretion.

The members of the board of tax appeals, except those serving ex officio
and the chairman, shall receive a compensation of ten pesos for each day on which they attend the sessions and serve as members of the board.

The chairman of the board of tax appeals shall be designated in the appointment of the Governor-General and shall receive twenty pesos for each day on which he attends the sessions. The secretary of the board shall be appointed by the chairman thereof with the concurrence of a majority of its members and shall keep the records of the proceedings of the board. The secretary shall receive such salary as the board may fix.

[183-54; 2200-1.]

SECTION 2463. Oath to be Taken by Members of Board of Tax Appeals. — Before organizing as such, the members of the board of tax appeals shall take the following oath before a justice of the peace or some other officer authorized to administer an oath in the city:

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters and issues between taxpayers and the city assessor and collector submitted for my decision. So help me God. (In case of affirmation the last four words to be stricken out.)

"_________________________
(Signature.)

"Subscribed and sworn to (or affirmed) before me this __________ day of __________, 191__.

"_________________________
(Signature of officer administering oath.)

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

[183-55.]

SECTION 2464. Proceedings Before Board of Tax Appeals and Executive Secretary. — The board of tax appeals shall meet on the second Monday in January of each year, shall hear all appeals duly transmitted to it, shall decide the same forthwith, and shall complete its work and adjourn on or before the thirty-first day of March of each year unless its sessions for any given year are extended to a later date by direction of the Governor-General. 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 and collector, 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 Governor-General first had, any and all erroneous or unjust assessments and valuations for taxation, and make a correct and just assessment, and state the true valuation, in each case where it decides that the assessment previously made is erroneous or unjust. The list when so corrected shall be as lawful and valid for all purposes as though the assessments had been made within the time herein prescribed. Such reassessments and revaluation shall be made on due notice to the individual concerned and he 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, by direction of the Governor-General, the Executive Secretary forthwith declares the decision reopened for a review by him of the action of the board of tax appeals, in which case he may make such revision or revaluation as in his opinion the circumstances justify.

[183-56; 1793-2.]

SECTION 2465. Annual Tax and Penalties. — An annual tax of one and one-half per centum on the assessed value of all real estate in the city subject to taxation as herein-before provided is hereby levied. All taxes shall be due and payable on or before the thirtieth day of June of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject, as a penalty for such delinquency, to an additional tax of twenty per centum of the amount of the original tax if both the original and the additional tax be paid during the first six months of such delinquency, and if not so paid to an additional tax of twenty-five per centum of the amount of the original tax; the additional tax to be collected at the same time and in the same manner as the original tax.

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

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

[183-47; 2257-2.]

SECTION 2466. Proceedings for Seizure and Sale of Delinquent's Personal Property to Satisfy Tax, Penalty, and Costs. — Fifteen days after the tax shall become delinquent the city assessor and collector shall prepare and sign a certified copy of the records of his office showing the persons delinquent in payment of their taxes and the amounts of tax and penalty respectively due from them. He may thereupon proceed to seize the personal property of each delinquent not exempt under the provisions of the next succeeding section, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building or at the place where such property is seized, as he shall determine, so much of the same as shall satisfy the tax, penalty, and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted for ten days at the main entrance of the municipal building and at a public and conspicuous place in the district where the property was seized, stating the time, place, and cause of sale. The certified copy of the city assessor and collector's record of delinquents shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property so sold. Within two days after the sale the city assessor and collector shall make return of his proceedings and spread it upon his records. Any surplus resulting from the sale, over and above the tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

[1793-1.]

SECTION 2467. Personal Property Exempt from Seizure and Sale for Delinquency. — The following personal property shall be exempt from seizure and sale for delinquency in the payment of the real-estate tax:

(a) Tools and implements necessarily used by the delinquent in his trade or employment.

(b) One horse or cow, or carabao, or other beast of burden, such as the
delinquent may select, and necessarily used by him in his ordinary occupation.

(c) His necessary clothing, and that of all his family.

(d) Household furniture and utensils necessary for housekeeping, and used for that purpose by the delinquent, such as he may select, of a value not exceeding seventy-five pesos.

(e) Provisions actually provided for individual or family use sufficient for three months.

(f) The professional libraries of lawyers, judges, clergymen, doctors, school-teachers, and music teachers, not exceeding five hundred pesos in value.

(g) One fishing boat and net, not exceeding the total value of twenty-five pesos, the property of any fisherman, by the lawful use of which he earns a livelihood.

[2204-1.]

SECTION 2468. Owner May Redeem Personal Property Before Sale. — The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense 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.

[1793-1.]

SECTION 2469. Taxes and Penalties Constitute a Lien on Real Estate. — Taxes and penalties assessed against realty shall constitute a lien thereon, which shall be superior to all other liens, mortgages, or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty. A lien upon real estate for taxes levied for each year shall attach on the first day of January of such year.

[1793-1; 2257-5.]

SECTION 2470. Procedure for Sale of Real Estate for Taxes, etc. — In addition to the procedure prescribed in section twenty-four hundred and sixty-six
hereof the city assessor and collector may, upon the warrant of the certified record required in said section, not less than twenty days after delinquency, advertise the real estate of the delinquent for sale, or so much thereof as may be necessary to satisfy all public taxes upon said property as above, with penalties and costs of sale, for a period of thirty days.

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

It shall not be essential to the validity of a sale of real estate for delinquent taxes hereunder that the city assessor and collector shall have attempted to make the amount due out of the personal property of the delinquent taxpayer, and the remedy provided in section twenty-four hundred and sixty-six hereof shall be deemed cumulative only.

[1793-1; 2257-6.]

SECTION 2471. Redemption of Real Estate Sold for Taxes. — Within one year from the date of sale the delinquent taxpayer, or anyone for him, shall have the right of paying to the city assessor and collector the amount of the public taxes, penalties, and costs, together with interest on the purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the city assessor and collector that he has thus redeemed the real estate, and the city assessor and collector shall forthwith pay over to the purchaser the amount by which such real estate has thus been
redeemed, and the same shall thereafter be free from the lien of such taxes and penalties.

[1793-1.]

SECTION 2472.  *Deed to Purchaser of Real Estate on Failure to Redeem.*  — In case the taxpayer shall not redeem the realty sold as above provided within one year from the date of sale, the city assessor and collector shall, as grantor, 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 of any kind whatsoever, and the deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

[1793-1.]

SECTION 2473.  *Real Estate Forfeited to City if No Bidder.*  — In case there is no bidder at the public sale of such realty who offers a sum sufficient to pay the taxes, penalties, and costs, the city assessor and collector shall declare the real estate forfeited to the city, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office.

[1793-1.]

SECTION 2474.  *Deed to City if Forfeited Real Estate Not Redeemed.*  — Within one year from the date of such forfeiture thus declared the taxpayer, or anyone for him, may redeem said realty as above provided in cases where the same is sold. But, if the realty is not thus redeemed within the year, the forfeiture shall become absolute and the city assessor and collector shall execute a deed, similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the real estate to the city. The deed shall be recorded as required by law for other real estate titles and shall then be forwarded through the mayor to be filed with the secretary of the Municipal Board, who shall enter it in his record of city property.

[1793-1.]

SECTION 2475.  *Tax to Constitute Indebtedness of Taxpayer.*  — The assessment of a tax shall constitute a lawful indebtedness from the taxpayer to the city which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies provided by law.

[1793-1.]
SECTION 2476. Provisions Relating to Suits Assailing Validity of Tax. — No court shall entertain any suit assailing the validity of a tax assessed under this article until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes, or of a failure to perform their duties within the times herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this article invalid except upon condition that the taxpayer shall pay the just amount of his tax as determined by the court in the pending proceeding.

[1793-1.]

SECTION 2477. Provisions Relating to Suits Assailing Validity of Tax Sale. — No court shall entertain any suit assailing the validity of a tax sale of real estate under this article until the taxpayer shall have paid into the court the amount for which the real estate was sold, together with interest at the rate of fifteen per centum per annum upon that sum from the date of sale to the time of instituting suit. The money so paid into court shall belong to the purchaser at the tax sale if the deed is declared invalid, and shall be returned to the depositor should he fail in his action. Nor shall any court declare any such sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with the duty of making the sale or by reason of failure by him to perform his duties within the time herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer.

[1793-1.]

SECTION 2478. One-Fourth of Real Estate Tax to be Devoted to Schools. — One-fourth of all moneys realized from the real-estate tax herein provided for shall be devoted exclusively to the support of free public primary schools of the city, and to the erection and maintenance of suitable school buildings. The Municipal Board may, however, appropriate from the general resources of the city additional funds for the support of such schools and the maintenance of such buildings.

[183-59.]

ARTICLE XII

Special Assessments for Public Improvements
SECTION 2479. Municipal Board May Levy Special Assessments for Certain Purposes. — The Municipal Board shall have the power to levy and provide for the collection of a part 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 necessary land, by special assessments upon real estate in the assessment district specially benefited, as hereinafter provided.

[2257-7.]

SECTION 2480. Board to Specify Particulars of Special Assessment by Resolution — Public Property Only Exempt Therefrom. — When the Board determines that certain of the above-mentioned improvements shall be made, and that a part of the cost and expenses of the same are to be assessed against the taxable real estate benefited, it shall, after considering the nature of the improvement, the territory in which the same is to be made, its extent and the probable benefit to be derived therefrom by the persons whose realty abuts upon the proposed improvement, pass a resolution describing in terms of reasonable accuracy such improvement and stating its extent and where the same is to be located; declaring an assessment district and delimiting the same by metes and bounds; fixing a rate not to exceed sixty per centum, according to which, based upon the then existing valuation of each parcel of taxable real estate within said districts as shown by the books of the city assessor and collector, a special assessment shall be laid, computed, and levied upon each parcel of such real estate within the district so fixed and delimited to defray not more than sixty per centum of the cost of the improvement contemplated, the remainder of such cost to be paid by the city; and determining the number of annual installments, which shall not be less than five, in which such special assessment shall be paid without any interest. The board shall not be required fix one uniform rate per centum for all the taxable real estate in such entire district, but may fix different rates for real estate in different parts or sections of the district so fixed by it, according as the real estate in different parts of said district will derive greater or less benefit from such contemplated improvement. Within the meaning of this article all real estate shall be taxable except lands or buildings owned by the United States of America, the Government of the Philippine Islands, or the city of Manila, and save in so far as they exempt such lands and buildings the provisions of section twenty-four hundred and fifty-four hereof shall not apply to special assessments.
SECTION 2481. Resolution and List of Owners Affected to be Published.
— The Board shall cause such resolution, together with a list of the owners of the parcels of real property affected by the assessment, to be published for the period of one week in two daily newspapers published in the city, one in the English and one in the Spanish language.

SECTION 2482. Protests Against Improvement or Assessment, when and how Filed — when Resolution Final.
— Within thirty days after the last publication of the resolution and list, owners of real estate included in the assessment district may file with the Board a protest against the improvement proposed or against the special assessment, each signer of the protest setting out his address thereon, and if no protest is so filed, the resolution of the Board shall be final in all respects; and it shall be final on the question as to whether or not the improvement proposed shall be carried out, if within said period no protest is filed against the improvement proposed, signed by at least a majority of the owners of the real estate included within the assessment district, and also by the owners of more than one-half of the real estate affected.

— The Board shall fix a date for the hearing of protests filed in due time and form, and shall give reasonable notice to all protestants who have set out their addresses, and also to all owners of realty affected by any protest or protests, and shall cause to be published in two consecutive issues of two newspapers published in the city, one in the English and one in the Spanish language, a notice of the date on which the hearing is to begin. After due hearing the Board shall render a decision either confirming or modifying its resolution, and shall give notice of such decision to all parties interested who have furnished their addresses, and shall cause the same, together with a list of the owners of the parcels of real estate affected by the assessment, to be published for the period of one week in two daily newspapers published in the city, one in the English and one in the Spanish language. The decision shall be final if within thirty days after the date of its publication no appeal is filed against the improvement proposed, or against the assessment, signed by at least a majority of the owners of the real estate included in the assessment district and also by the owners of more than one-half of the real estate affected.
SECTION 2484. Appeal from Decision of Municipal Board to be Heard and Disposed of by Board of Tax Appeals. — If an appeal from its decision is filed in due time and forth the Municipal Board shall forward the same to the board of tax appeals, with all extracts from the journal of the Municipal Board relating to the improvement proposed and the appeal presented. The board of tax appeals upon receipt of the papers shall fix a date when it will meet for the hearing of the appeal presented, giving reasonable notice thereof to the appellants, and shall cause a notice of the date on which the hearing of such appeal is to begin to be published for the period of one week in two daily newspapers published in the city, one in the English and one in the Spanish language. The Municipal Board shall be represented and heard in the hearing of such appeals. The board of tax appeals shall examine de novo all the questions involved in the appeal presented, and its decision thereon shall be final.

SECTION 2485. Special Assessments Enforced Like Annual Tax — Constitute Liens. — All sums and amounts due from any owner or owners as a result of any action taken by virtue of the authority conferred in this article shall be due and payable to the city assessor and collector in the same manner as the annual tax levied on real estate under the provisions of the last preceding article hereof, and at such time as may by ordinance of the Municipal Board be prescribed, and shall be subject to the same penalties for delinquency, and enforceable by the same remedies, as such annual tax; and all such sums and amounts, together with any such penalties incurred, shall from the date on which they were assessed constitute liens on the property against which the same were assessed and shall take precedence over any and all other liens which may exist upon such property excepting only such as may have attached as a result of the nonpayment of said annual tax.

ARTICLE XIII

The Regulation and Sale of Intoxicating Liquors

SECTION 2486. First-Class Bar License. — A license for a period of six months may be issued to a person or persons of good character, authorizing him or them to keep and maintain, at a place to be specified in the license, a saloon, bar, or drinking place for the sale of intoxicating liquors, including thereunder fermented vinous, fermented malt, and spirituous beverages, in quantities less than
four liters, upon payment in advance of the sum of six hundred pesos. A license of this class shall be known as a "first-class bar license."

[59-2.]

SECTION 2487. Second-Class Bar License. — A license for a period of six months may be issued to a person or persons of good character, authorizing him or them to keep and maintain, at a place to be specified in the license, a saloon, bar, or drinking place for the sale of fermented malt or fermented vinous liquors only, in quantities less than four liters, upon payment in advance of the sum of three hundred and fifty pesos. A license of this class shall be known as a "second-class bar license."

[59-3.]

SECTION 2488. Theater Liquor License. — A license for a period of six months may be issued to a person or persons of good character owning or managing a bona fide theater or race track, authorizing him or them to keep and maintain a bar on the premises of the theater or race track for the sale of distilled spirits, wine, and fermented liquors, in quantities of two decaliters or less, which liquors may be sold or served to bona fide patrons of the theater or race track, under such restrictions as may be prescribed by the Board, upon payment in advance of the sum of eight hundred pesos. A license of this class shall be known as a "theater liquor license". A "theater liquor license" may also be issued to holders of first or second class bar licenses for a period of one or more weeks, upon payment in advance of the sum of fifty pesos per week for the time covered by each license. No such license shall be issued for less than one week.

[59-4; 1734-1.]

SECTION 2489. Publication of Notice of Application for Bar License or Renewal thereof. — No application for a license, or for a renewal thereof, to conduct a first or a second class bar, shall be received until the applicant or applicants shall have at his or their own expense, published a notice in six consecutive editions of one Spanish and one English newspaper, to be designated by the mayor, which notice shall be in such form as the mayor may determine, and shall set forth the fact that, on a certain date, it is proposed by such applicant or applicants to make application for a license to conduct a bar in the building situated on a specified street and at a specified number. Such notice shall be signed by the applicant or applicants, and copies of the newspapers containing the notice shall be filed with the application.

[59-5.]
SECTION 2490. Closed Hours — when Unlawful to Sell, etc. — All saloons, bars, and other drinking places shall be closed from twelve o'clock midnight until five o'clock antemeridian the following day, except that when the following day shall be Sunday they shall remain closed until five o'clock antemeridian the following Monday; and it shall be unlawful for any person to sell, give away, or otherwise dispose of any fermented, malt, vinous, or spirituous, or other intoxicating liquors between the above-mentioned hours except as herein provided; but the words "give away" where they occur in this article shall not apply to the giving away of intoxicating liquors by a person in his private dwelling, unless such private dwelling shall become a place of public resort.

[59-6; 1177-1.]

SECTION 2491. First-Class Restaurant Liquor License. — A license for a period of six months may be issued to a person or persons of good character, owning or managing bona fide hotels, restaurants, or cafés, authorizing him or them to sell, serve, give away, or otherwise dispose of fermented vinous, fermented malt, and spirituous beverages or liquors, in quantities less than four liters, to bona fide guests of such hotels, restaurants, or cafés with bona fide meals at any and all hours, upon the payment in advance of the sum of two hundred and fifty pesos. A license of this class shall be known as a "first-class restaurant liquor license".

[59-7 (a).]

SECTION 2492. Second-Class Restaurant Liquor License. — A license for a period of six months may be issued to a person or persons of good character, owning or managing bona fide hotels, restaurants, or cafés, authorizing him or them to sell, serve, give away, or otherwise dispose of fermented malt or fermented vinous beverages or liquors in quantities less than four liters, to bona fide guests of such hotels, restaurants, or cafés with bona fide meals at any and all hours, upon the payment in advance of the sum of one hundred and fifty pesos. A license of this class shall be known as a "second-class restaurant liquor license".

[59-7 (b).]

SECTION 2493. First-Class Hotel Liquor License. — A license for a period of six months may be issued to a person or persons of good character, owning or managing bona fide hotels and holding for such hotel a "first-class restaurant liquor license", authorizing him or them to sell, serve, give away, or otherwise dispose of fermented vinous, fermented malt, and spirituous beverages or liquors, in quantities less than four liters, to bona fide guests of such hotels in their rooms at any and all hours, upon payment in advance of the sum of two
hundred and fifty pesos. A license of this class shall be known as a "first-class hotel liquor license".

[59-8 (a).]

SECTION 2494. Second-Class Hotel Liquor License. — A license for a period of six months may be issued to a person or persons of good character, owning or managing bona fide hotels, and holding for such hotel a "second-class restaurant liquor license", authorizing him or them to sell, serve, give away, or otherwise dispose of fermented malt and fermented vinous beverages or liquors, in quantities less than four liters, upon payment in advance of the sum of one hundred and fifty pesos. A license of this class shall be known as a "second-class hotel liquor license".

[59-8 (b).]

SECTION 2495. Native Wines Not Permitted Under Above Licenses. — None of the above-mentioned licenses shall be construed to permit the keeping in stock, selling, giving away, or otherwise disposing of any of the so-called native wines, such as "vino", "anisado", "tuba", etc., and it shall be unlawful to keep in stock, sell, give away, or otherwise dispose of any such so-called native wines at any place for the keeping or maintaining of which any of the above-mentioned licenses shall have issued.

[59-9.]

SECTION 2496. Unlawful to Keep Drinking Place or Dispose of Liquor without License. — It shall be unlawful for any person or persons to conduct or maintain any saloon, bar, or drinking place without first having obtained a license therefor, or to keep in stock, sell, give away, or otherwise dispose of any intoxicating liquors that are not included within the license so obtained; and it shall likewise be unlawful for the proprietor or manager of any hotel, restaurant, or café to keep in stock, sell, give away, or otherwise dispose of any intoxicating liquor without having obtained a license therefor as prescribed in this article. It shall be unlawful for any employee or agent of the proprietor of a saloon, bar, drinking place, hotel, restaurant, or café to sell or give away liquor when no license has been issued to his principal authorizing the same.

[59-10.]

SECTION 2497. Amusements in Saloons, and Disorder, Intoxication and Adulterated Liquor Forbidden. — It shall be unlawful to play or permit to be played any musical instrument or conduct or operate or permit to be conducted or operated any gambling device, slot machine, phonograph, billiard or pool table, or
other form of amusement in saloons, bars, or drinking places, but this shall not be construed as prohibiting music in the dining or other rooms than the barrooms of bona fide hotels holding liquor licenses, or in theaters holding "theater liquor licenses".

It shall be unlawful for the holder of licenses herein provided for to maintain any but a clean, quiet, and orderly place, or to sell or serve or permit to be sold or served any intoxicating liquors to any intoxicated person, or to permit such persons to be or remain in or about the premises where such liquors are kept for sale or to sell or keep therein any wine, beer, or liquor, except such as is of good standard quality and free from adulteration.

[59-11.]

SECTION 2498. Native Wine License. — A license for a period of six months may be issued to a person or persons of good character, authorizing him or them to maintain a shop for the keeping in stock, selling, giving away, or otherwise disposing of such native wines (so called) and liquors only as are not now, or shall not hereafter be, prohibited to be manufactured and sold, in quantities less than four liters, upon payment in advance of the sum of five pesos, but no such license shall be construed to include or authorize the keeping in stock, selling, giving away, or otherwise disposing of any of the liquors or beverages included within the licenses provided for in sections twenty-four hundred and eighty-six and twenty-four hundred and eighty-seven hereof, and it shall be unlawful to keep in stock, sell, give away, or otherwise dispose of any such liquors or beverages at any place licensed for the sale of native wines and liquors. A license of this class shall be known as a "native wine license", and it shall be unlawful for any person or persons to sell such native wines or liquors or to maintain a shop for keeping in stock, selling, serving, giving away, or otherwise disposing of any such native wines or liquors without such license, or having obtained such license, to sell, serve, give away, or otherwise dispose of such wines and liquors except as herein prescribed.

[59-12; 524-1.]

SECTION 2499. Druggist's Liquor License. — Licenses for periods of one year may be issued to any person or persons of good character, operating a regularly licensed bona fide apothecary shop or drug store, authorizing him or them to sell, give away, or otherwise dispose of fermented malt, fermented vinous, and spirituous liquors, in quantities not less than one bottle nor more than one case or one barrel of bottles, and of such intoxicating liquors as may be kept in bulk, to sell, give away, or otherwise dispose of not less than two liters nor more than fifty liters at any one time to any one person, upon payment in advance of the sum of
SECTION 2500. Grocery Liquor License. — Licenses for periods of one year may be issued to any person or persons of good character, operating a regularly licensed bona fide grocery store, authorizing him or them to sell, give away, or otherwise dispose of malt, fermented, vinous, and spirituous liquors, in quantities not less than one bottle, nor more than one case or one barrel of such bottles and of such intoxicating liquors as may be kept in bulk, to sell, give away, or otherwise dispose of of not less than two liters nor more than fifty liters at any one time or to any one person, upon payment in advance of the sum of one hundred pesos. Such license shall be known as a "grocery liquor license", and it shall be unlawful for the proprietor of any grocery or any of his employees or servants to sell, give away, or otherwise dispose of any intoxicating liquors without such license, or, having obtained such license, to sell, give away, or otherwise dispose of such intoxicating liquors except as herein provided, or to allow any such liquors to be drunk upon the premises.

SECTION 2501. Brewer's License. — Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to conduct the business of a brewer, and to sell, give away, or otherwise dispose of his or their products in quantities of four liters or more upon payment in advance of the sum of one thousand two hundred pesos. A license of this class shall be known as a "brewer's license", and it shall be unlawful for any person or persons to conduct any brewhouse without such license, or having secured such license, to sell, give away, or otherwise dispose of the products of such brewhouse except as herein prescribed.

SECTION 2502. Distiller's License. — Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to conduct the business of a distiller of alcoholic liquors and to sell, give away, or otherwise dispose of his or their products in quantities of four liters or more, upon payment in advance of the sum of six hundred pesos. A license

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of this class shall be known as a "distiller's license", and it shall be unlawful for any person or persons to conduct any distillery for the manufacture of alcoholic liquors without such license, or, having secured such license, to sell, give away, or otherwise dispose of the products of such distillery except as herein prescribed.

[59-16.]

SECTION 2503. First-Class Wholesale Liquor License. — Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to keep in stock and sell or give away fermented malt, vinous, and spirituous liquors in quantities of four liters or more, upon payment in advance of the sum of one thousand two hundred pesos; but such licenses may be paid in advance in four quarterly installments of three hundred pesos each, at the election of the licensee. A license of this class shall be known as a "first-class wholesale liquor license", and it shall be unlawful for any person or persons to sell or otherwise dispose of fermented malt, vinous, and spirituous liquors at wholesale without such license, or, having obtained such license, to sell or otherwise dispose of such liquors except as herein prescribed, but nothing herein shall be construed as prohibiting any person or persons holding a "brewer's license" or "distiller's license" from disposing of the products of such brewery or distillery at the place of production.

[59-17; 95-1.]

SECTION 2504. Second-Class Wholesale Liquor License. — Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to keep in stock and sell or give away fermented malt and fermented vinous liquors in quantities of four liters or more, upon payment in advance of the sum of six hundred pesos: but such licenses may be paid in advance in four quarterly installments of one hundred and fifty pesos each, at the election of the licensee. A license of this class shall be known as a "second-class wholesale liquor license", and it shall be unlawful for any person or persons to sell or otherwise dispose of fermented malt or fermented vinous liquors at wholesale without such license, or, having obtained such license, to sell or otherwise dispose of any liquor but fermented malt or fermented vinous liquors, or to sell or otherwise dispose of such liquors except as herein prescribed.

(59-18; 95-1.)

SECTION 2505. Third-Class Wholesale Liquor License. — Licenses for periods of one year may be issued to any person or persons of good character; authorizing him or them to keep in stock fermented vinous liquors, except champagne and other sparkling wines, and to sell such fermented vinous liquors in
quantities of not less than one bottle, and of such liquors as are kept in bulk, to sell not less than two liters not to be drunk upon the premises, upon payment in advance of the sum of fifty-two pesos. Such license shall be known as a "third-class wholesale liquor license", and it shall be unlawful for any person or persons to sell, give away, or otherwise dispose of fermented vinous liquors at wholesale without such license, or having obtained such license, to sell, give away, or otherwise dispose of any liquor but fermented vinous liquor, not including champagne or other sparkling wines, or to sell, give away, or otherwise dispose of such liquor except as herein prescribed.

[59-19.]

SECTION 2506. Transfer of License Must be Authorized — Fee. — No license shall be transferred from one person to another or from one place to another except by the written authority of the mayor, and no transfer shall be made which involves the addition of privileges. For all authorized transfers ten per centum of the original fee shall be collected.

[59-20.]

SECTION 2507. License to be Kept Posted. — It shall be the duty of the holder of every license for the sale of intoxicating liquors to keep it posted in a conspicuous place in the room where the liquors are sold and the failure to do so is hereby declared unlawful.

[59-21.]

SECTION 2508. Licenses for Sale of Liquor in Certain Places — Streets and Plazas Prohibited. — No license shall be granted for the sale of any intoxicating liquor in the public markets, kiosks, booths, or stands situated in the public streets or plazas, or to street venders or peddlers, and no "first-class bar license", "second-class bar license", or "theater liquor license" shall be issued for any barroom being or having an entrance on any of the following-named streets and plazas: the Escolta, Calle Rosario, Plaza Moraga, Plaza Cervantes, and that portion of Calle Nueva between Calle San Vicente and the Bridge of Spain, and any of the streets, alleys, or passageways lying between Calle San Vicente and the line of that street extended to the Estero de San Jacinto on the north, the Pasig River on the south, Calle Nueva on the west, and the Estero de San Jacinto on the east, all in the district of Binondo.

[59-23.]

SECTION 2509. Supplying Native Wines to Soldiers Unlawful. — Nothing in this article shall be construed as authorizing the sale, gift, or other
disposal to soldiers of the United States Army of any of the so-called "native wines", such as "vino", "anisado", "tuba", and so forth, which is declared to be unlawful.

[59-24.]

SECTION 2510. Liquor Licenses Revoked by the Mayor. — If after due investigation the mayor shall decide that any person licensed to sell liquors is abusing his license and privileges to the injury of the public morals or peace or that any place so licensed has been or is conducted in a disorderly or unlawful manner, or is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute, the mayor may by order summarily revoke such license. Such revocation shall operate to forfeit to the city all sums which may have been paid for said license and to prohibit the issuance to the person whose license is so revoked of any other liquor license for a term which may be fixed in said order.

[1746-2.]

TRANSITORY ARTICLE

Temporary Provisions

Temporary Provisions. — The Municipal Board, its members and secretary, the prosecuting attorney and his assistants, and the city attorney and his assistant, as heretofore constituted, shall continue to act as such, and to exercise the powers, perform the duties, and enjoy the rights and privileges imposed and conferred upon them by law or ordinance prior to the passage of this Act, until the officers succeeding, respectively, to such powers and duties, in accordance with the provisions of this Act, are elected or appointed and qualified. From that time until a new appropriation ordinance is passed, the salaries and other expenses of such officers succeeding and their offices shall be paid out of the total amount appropriated for the Municipal Board, and the total combined amounts appropriated for the city attorney and prosecuting attorney, respectively, by the present appropriation ordinance, in such sums and items as the Governor-General shall approve.

CHAPTER 51

The City of Baguio

PRELIMINARY ARTICLE

Title of Chapter
SECTION 2520. Title of Chapter. — This chapter shall be known as the Charter of the City of Baguio.

ARTICLE I

General Provisions

SECTION 2521. Incorporation — Powers. — The territory within the boundaries described in the next succeeding section, and the inhabitants thereof, shall be a municipality which shall be known as the city of Baguio; and by that name shall have perpetual succession; have and use a common seal and alter the same at pleasure; sue and be sued, and prosecute and defend to final judgment and execution; take, purchase, receive, hold, lease, convey, and dispose of real and personal property, for the benefit of the city, within or without its corporate limits; contract and be contracted with; and execute all the powers hereinafter conferred.

[1963-1.]

SECTION 2522. Boundaries. — The boundaries and limits of the territory of said city are established and prescribed as follows: Beginning at point marked "1", being a point on a large rock in the center of the Irianan River in the subprovince of Benguet, at the bridge site over said river on the Baguio-San Fernando Road, thence S. 19° 53' E., 7,332.9 meters to point 2, a tripod on a knoll of the Baguio-Santo Tomas ridge; S. 79° 14' E., 6,880.6 meters to point 3, a tripod on a small wooded mountain west of the Kias trail; N. 10° 12' E., 2,193.2 meters to point 4, a tripod on a wooded ridge; N. 7° 35' W., 3,920 meters to point 5; N. 1,478 meters to point 6; W. 973 meters to point 7, being Pakdal triangulation station; S. 83° 58' W., 3,022 meters to point 8, on a bridge over a small creek on the Baguio-Trinidad Road; N. 58° 15' W., 1,364 meters to point 9, a tripod at the triangulation station known as "center"; and N. 86° 12' W., 4,010.6 meters to the point of beginning.

[1963-2.]

SECTION 2523. Jurisdiction of City for Police Purposes. — The jurisdiction of the city for police purposes only shall extend over the barrios of San Pascual, Taloy, Tabaan, Twin Peaks, Saitan, Cuenca, San Luis, Dagupan, Maoasoas, Ambangunan, Pugo, and Nagalisan, and all settlements situated on Antamok and Bituan Creeks. Within the aforementioned barrios and settlements the justice of the peace court of the city shall have concurrent jurisdiction with the courts of justices of the peace of the municipalities within which the said barrios and settlements are situated to try crimes and misdemeanors committed therein. The court first taking jurisdiction of such an offense shall thereafter retain
exclusive jurisdiction thereof. But all fines, forfeitures, fees, and costs imposed by reason of offenses committed within said barrios and settlements shall accrue, not to the treasury of the city, but to the treasury of the municipality in which the barrio or settlement in which the offense committed is located.

[1963-19.]

SECTION 2524. Moneys from Sale of Lands, etc., to Accrue to City. — All moneys received from the sale of public lands within the city shall accrue to and be deposited in the treasury thereof, and all the fees and charges accruing within the city under general law which but for this chapter would accrue to a province shall accrue to and be deposited in the treasury of the city. Public improvement taxes payable by residents of the city under the provisions of sections two thousand and ninety-two to two thousand and ninety-six hereof shall, however, accrue to the province within which the city is situated.

[1963-32 (c).]

SECTION 2525. Governor-General's Supervision. — The Governor-General shall have the city under his executive control and supervision. He shall appoint or designate, by and with the consent of the Upper House of the Philippine Legislature, the mayor, the vice-mayor, and one of the other members of the city council, the members of the advisory council, the city health officer, the city engineer, the chief of police, the city treasurer, the city assessor, the city attorney, and the assistant city attorney, and he may remove at pleasure any of the said appointive officers. He may appoint to any of the above-named offices persons who already hold official positions, and any officer or employee in the public service who shall be appointed or designated to any authorized position in the government of the city may, in the discretion of the appointing authority, receive all or any part of the salary appropriated for the position, other provisions of law to the contrary notwithstanding. In case of sickness, absence, or inability to serve for any reason, of any of the aforementioned officials, the Governor-General may make a temporary appointment or designation until the return to duty of such official. During the period of such temporary appointment or designation, the person receiving the same shall possess all the powers and perform all the duties pertaining thereto.

[1963-3.]

SECTION 2526. Officers Not to Engage in Certain Transactions. — No city officer or employee shall be directly or indirectly interested in any city contract work, or in any business transaction with the city whereby money is to be paid directly or indirectly out of the revenues of the city to such person, or in any games
and amusements licensed by the city, or in any business of the city, or in the
purchase of any real estate or any other property belonging to the city.

[1963-4 (d); 2270-1.]

SECTION 2527. City Not Liable for Damages. — The failure of any city
officer to enforce the provisions of this chapter or any law or ordinance, or the
negligence of said officers while enforcing or attempting to enforce the same, shall
not cause the city to be held liable for damages or injuries to persons or property.

[1963-4 (f).]

SECTION 2528. Additional Powers and Duties of Officers. — Every city
officer shall in addition to the powers and duties in this chapter expressly imposed
and granted have such further powers and perform such further duties as may be
prescribed by law or ordinance.

[1963-4 (g).]

SECTION 2529. Conduct of Elections in Baguio. — For the effectuation
of the purposes of the Election Law in the election of public officers for the city of
Baguio, the duties which are by said law made incumbent upon provincial boards
and municipal councils shall be performed by the city council of Baguio, and the
duties imposed by said law upon provincial treasurers and municipal secretaries
shall be performed by the city secretary. If any member of the city council should
be a candidate for office in any election, he shall be incompetent to act with the
city council in the discharge of the duties herein conferred upon it, and in such case
the other members of the council shall discharge said duties without his assistance,
or they may choose some disinterested elector of the province to act on the council
in such matters in his stead.

ARTICLE II

The Mayor and Vice-Mayor

SECTION 2530. The Mayor. — There shall be a mayor who shall be a
member of the city council, and who shall have the following general powers and
duties:

(a) He shall take care that the laws of the Philippine Islands, the
provisions of this chapter, and the ordinances and resolutions of the
city are duly observed and enforced within the jurisdiction of the
city.
(b) He shall see that all other officers of the city faithfully discharge their respective duties, and to that end may, with the approval of the Governor-General, cause to be instituted any appropriate criminal action, or take proceedings to bring the attention of the proper superior officer to the derelictions of the city official.

(c) He shall give to the city council from time to time such information and recommend such measures as he shall deem advantageous to the city.

(d) He shall preside at all meetings of the city council; shall have the right to vote on all ordinances or other matters coming before the council; shall sign the secretary's record of the proceedings of each meeting of the council at the same meeting at which same is approved by the council; and shall sign all ordinances and resolutions.

(e) He shall have power to examine and inspect the books, records, and papers of all officers, agents, or employees of the city.

(f) He shall sign all warrants drawn on the city treasurer and all bonds, contracts, and obligations of the city.

(g) He shall appoint, in accordance with the Civil Service Law, the city secretary, all employees of the office of the mayor, and all heads and assistant heads of departments which may be provided for by law or ordinance, and, at any time, for cause, he may suspend any such officer or employee thus appointed for a period not exceeding ten days, which suspension may continue for a longer period if approved by the Governor-General; and by and with the consent of the Governor-General he may discharge any such officer or employee.

(h) He shall cause to be instituted judicial proceedings to recover property and funds of the city wherever found or otherwise to protect the interests of the city, and shall cause to be defended all suits against the city.

(i) He may release any person imprisoned for violation of a city ordinance and remit the sentence of such person or any part thereof.

(j) He shall, on or before the first day of December of each year, prepare and present to the Governor-General and the city council, in itemized form and in detail: (1) An inventory of lands, buildings and other
property, real and personal, belonging to the city, including cash in the treasury; (2) a statement of the liabilities of the city; (3) an estimate of the revenues of the city from all sources for the ensuing year, with a statement opposite each item of the amount realized from such sources during the current year; (4) an estimate of the ordinary expenses for the ensuing year, with a statement opposite each item of the corresponding expenses during the current year; (5) an estimate of such extraordinary expenditures as may be necessary for any purpose, the approximate total expenditure recommended, and the amount which it is expected to expend during the ensuing year; also an itemized statement of the extraordinary expenditures during the current year.

(k) He shall, as soon as practicable after the first day of January of each year, prepare and present to the Governor-General an annual report covering the operations of the city government during the preceding year.

[1963-5; 2305-2.]

SECTION 2531. The Vice-Mayor. — There shall be a vice-mayor who shall be a member of the city council, and who shall, during the absence of the mayor from the city or his disability for any reason, discharge the duties of his office and exercise all his powers, except that of removing any officer from office.

[1963-6.]

ARTICLE III
The Councils and Secretary

SECTION 2532. The City Council — Meetings — Ordinances. — There shall be a city council composed of the mayor, vice-mayor, and three other members, two of whom shall be elected in conformity with the provisions of the Election Law. The council shall fix the times and places for its regular meetings, which shall be held once in each week, and shall hold special meetings when called by the mayor. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed. Meetings shall be open to the public, unless otherwise ordered by an affirmative vote of a majority of its members. It shall keep a record of its proceedings and determine its rules of procedure not herein set forth. A majority of the council shall constitute a quorum for the transaction of business, but a smaller number may adjourn from time to time. The ayes and noes 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 motion or resolution. The affirmative vote of a majority of all the members of the city council shall be necessary for the passage of any ordinance, or any resolution or motion directing the payment of money or creating liability, but other measures shall prevail upon the majority vote of the members present at any meeting duly called and held. Each ordinance shall be sealed with the city seal, signed by the mayor and the city secretary, and recorded in a book kept for that purpose. Each ordinance shall, on the day after its passage, be posted by the city secretary at the main entrance to the municipal building, and shall take effect and be in force on and after the tenth day following its passage, if no date is fixed in the ordinance.

[1963-7.]

SECTION 2533. The City Council — Powers. — The city council shall have power by ordinance or resolution —

(a) To make all appropriations for the expenses of government of the city, and establish and fix therein the salaries of city officers and employees, except teachers in the public schools, subject to approval by the Governor-General. In consideration of the exemption from taxation of the extensive real-estate holdings of the Insular Government within the limits of the city, of the expense of improvements which the government of said city is required to make by reason of the location therein of offices of the Insular Government, and of free services in connection with said offices, there is created a permanent continuing appropriation, from any funds in the Insular Treasury not otherwise appropriated, equal to fifty per centum of the expenses of the government of the city exclusive of those amounts which appear as expenses by reason of interdepartmental charges and charges against the Insular Government for services and supplies.

(b) To provide for the levy and collection of taxes and other city revenues, as provided by law, and apply the same to the payment of municipal expenses in accordance with appropriations.

(c) To issue licenses fixing the amount of the license fee for the following: Hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods, personally carried by the huckster or peddler, auctioneers, plumbers, barbers, embalmers, collecting agencies, mercantile agencies, transportation
companies and agencies, advertising agents, tattooers, hotels, clubs, restaurants, lodging houses, boarding houses, livery stables, boarding stables, laundries, cleaning and dying establishments, establishments for the storage of highly combustible or explosive materials, public warehouses, dance halls, circus and other similar parades, public vehicles, horse races, bowling alleys, pawnbrokers, dealers in second-hand merchandise, junk dealers, billiard tables, theaters, theatrical performances and all other performances and places of amusement, shooting galleries, slot machines not used for gaming, and merry-go-rounds; to license, regulate, or prohibit the selling, giving away, or disposing in any manner of any intoxicating, spirituous, vinous, or fermented liquors, and determine the amount to be paid for such licenses. But nothing in this section shall be held to repeal or modify the provisions of law prohibiting the sale, gift or other disposal of intoxicating liquors, other than native wines and liquors, to non-Christian inhabitants.

If after due investigation the mayor shall decide that any person licensed under the provisions of this subsection is abusing his license and privilege to the injury of the public morals or peace or that any place so licensed has been or is conducted in a disorderly or unlawful manner, or is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute he may by order summarily revoke such license, subject to appeal to the Governor-General, whose action on the appeal shall be final. Such revocation shall operate to forfeit to the city all sums which may have been paid for said license and to prohibit the issuance to the person whose license is so revoked of any other license for a term which may be fixed in said order.

(d) To make regulations for the conducting of the business of the persons and places named in subsection (c) of this section. To regulate the business and fix the location of blacksmith shops, foundries, steam boilers, steam engines, lumber yards, sawmills, and other establishments likely to endanger the public safety by giving rise to conflagrations or explosions; to regulate the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum, or any of the products thereof and of all other highly combustible or explosive materials.

(e) To provide for the registration of motor vehicles, and regulate the
use of the streets and public places thereby; to provide for the licensing of all persons operating motor vehicles and the qualifications of such persons; to issue licenses fixing the amount of the license fee and prescribe the time and manner of revoking the same for public garages.

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

(g) To establish and maintain public schools, subject to the limitations of law.

(h) To establish fire limits, and regulate the kinds of buildings and structures that may be erected within said limits, and the manner of constructing and repairing the same.

(i) To erect engine houses, and provide fire engines, hose carts, hooks and ladders, and other equipment for the prevention and extinguishment of fires, and to provide for the management and use of the same. Until further provision is made, the law providing for fire protection in municipalities having no paid fire department, shall apply to the city.

(j) To regulate the use of lights in stables, shops, and other buildings and places, and to regulate or restrain the building of bonfires and the use of firecrackers, fireworks, torpedoes, and pyrotechnic displays.

(k) To make suitable provisions to insure the public safety from conflagrations and the effects of storms, and other public calamities, and to provide relief for persons suffering from the same.

(l) To provide for laying out, opening, extending, widening, straightening, closing up, constructing, or regulating, in whole or in part, any public plaza, square, street, sidewalk, trail, park, waterworks, or water mains, or any cemetery, sewer, sewer connection or connections, either on, in, or upon public or private property; to provide for ascertaining whether any, and what amount in value, of damage will be caused, or benefit will accrue to the owner or possessor of any land, premises, or improvements, whether public or private, by reason of any such work and for which such owner or possessor should be compensated, or should pay a compensation, and provide for assessing, levying, and collecting, either generally on the whole assessable property within the city,
especially on the property benefited, or on all the property within any stated area or district within the bounds of said city which it may create and establish for any such purpose, the whole, or any part of the amount of damages and expenses which, as so ascertained, will be incurred in and about any such work or construction as aforesaid within the bounds of said city; to provide for the payment of such compensation as may be found to be due to any person or persons entitled thereto; to provide, when the owners or possessors of such lands, premises, or improvements shall not properly and fully pay to such official and at such time or times and manner as it shall fix therefor any amount or amounts which may be found and declared to be due as and for such assessment as aforesaid, for filing in the proper and appropriate registers or records of property declarations of such amounts so found due, which amounts shall, in each and all cases and upon and after such filing, be and become liens upon and against such lands, premises, or improvements; that said liens shall have and take precedence over all other liens of every kind and nature whatsoever whether antecedent or subsequent in point of time, save and except annual or other regular tax liens; and that said liens shall be enforced and collected by the same officials, in the same manner and under the same penalties as to time and interest as annual or other regular tax liens, and shall, when so paid or collected, be paid in and credited to the appropriate assessment fund, whether general or special, and be disbursed therefrom in such and no other manner as shall be provided in the ordinance creating such assessment and fund; to carry into effect by ordinance the powers hereinafter granted in this subsection, but no ordinance shall provide for more than one project of any of the kinds named herein, nor create more than the one district, assessment, and fund necessary and appropriate therefor, and in each and every such ordinance provision shall be made for notice to any and all persons interested, giving them and each of them not less than two weeks from and after the date of depositing a notice in the post office at Baguio in a securely sealed post-paid wrapper addressed to each person affected thereby and assessed thereunder at his last known place of residence, or at Baguio if no place of residence is known, or to an agent who may be or may have been appointed by such person in writing, in which to appear and file objection to either the work itself, the method or manner of assessment, the time or times and method of payment therefor, or to all thereof, and such other and further objection or objections as may seem to any such person or persons.
reasonable and proper in the premises; such notice shall set forth the nature of the proposed improvement, the estimated cost thereof, the total amount of the assessment to be levied therefor, and the amount to be levied upon each parcel of the property or possession of the addressee; any and every such appearance and objection shall be made and heard only before the city council, and said council may, at any such hearing, alter, modify, or increase the area of such district, the total assessment thereof, or any individual area or assessment objected to therein, and shall decide any and every such objection within ten days after the filing thereof and give notice of such decision to the person or persons interested in the manner hereinafter provided for notice of such assessment within five days thereafter. But no change shall be made in the existing park system either by closing any existing park or opening any new one or by changing the size of any existing park or relating to improvements thereon or the use thereof by the public or otherwise without the previous approval in writing of the committee on the development of the Baguio Reservation and control and management of the park system designated by resolution of the Philippine Commission of March thirtieth, nineteen hundred and seven, as amended. And all assessments levied by virtue of this subsection shall be levied only upon the basis of the value of the land benefited and not upon improvements thereon, and all valuations of any and all lands and premises made under the provisions hereof and for the purposes herein stated shall be the valuations thereof last regularly made for the purposes of annual taxation.

(m) To provide for the lighting, cleaning, and sprinkling of streets and public places; to prevent and remove encroachments and obstructions upon the same; to regulate or prevent the use of the same for processions, signs, signposts, awnings, and awning posts; to prohibit the throwing or depositing of offal, garbage, refuse, or other offensive matter in the same, and to provide for its collection and disposition; to regulate the openings therein for the laying of gas, water, sewer, and other pipes therein, the building and repair of tunnels, sewers, and drains, and all structures therein and thereunder, and the erecting of poles and stringing of wires therein; to provide for and regulate crosswalks, curbs, and gutters therein; to name and change the names of the same, and provide for and regulate the numbering of houses and lots fronting thereon; to regulate traffic and sales upon the same; to abate nuisances in the same, and punish the authors or owners thereof; to construct, maintain, and regulate the
use of bridges, viaducts, and culverts; to prevent and regulate amusements having a tendency to annoy persons using the streets or public places, or to frighten horses and other animals; to regulate the speed of horses and other animals, vehicles, and locomotives within the limits of the city.

(n) To provide for the inspection of all gas, electric and telephone wires, conduits, meters, and other apparatus and the condemnation and correction or removal of the same when dangerous or defective.

(o) To maintain waterworks for the purpose of supplying water to the inhabitants of the city, to purify the source of supply, and regulate the control and use of the water, and to fix and collect rents therefor; to regulate the construction, repair, and use of hydrants, pumps, cisterns, and reservoirs, and to prevent the waste of water.

(p) To establish and maintain a city pound and fix the fees for poundage; regulate, restrict, or prohibit the running at large of domestic animals and dogs unlicensed, and provide for the distraining, impounding, and killing or sale of the same for the penalty incurred and the cost of the proceedings; also impose penalties upon the owners of said animals for the violation of any ordinance in relation thereto. But carabaos, horses, mules, asses, and all members of the bovine family shall be disposed of in accordance with general law.

(q) To regulate the keeping and use of animals, in so far as the same affects the public health and the health of domestic animals.

(r) To require any land or building which is in an insanitary condition to be cleansed at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done, and assess the expense upon the land or buildings.

(s) To fill up or require to be filled up to a grade necessary for proper sanitation any and all lands and premises which may be declared and duly reported by the Philippine Health Service as being insanitary by reason of being below such grade or which, in the opinion of the council, the public health or welfare may require.

(t) To construct and keep in repair public drains, sewers, and cesspools, and regulate the construction and use of private waterclosets, privies, sewers, drains, and cesspools.
(u) To prohibit the burial of the dead within the centers of population of the municipality and provide for their burial in such proper place and in such manner as the council may determine, subject to the provisions of the general law regulating burial grounds and cemeteries and governing funerals and the disposal of the dead.

(v) To establish or authorize the establishment of slaughterhouses and markets, and inspect and regulate the use of the same; to provide for and regulate the keeping, preparation, and sale of meat, fruits, poultry, milk, fish, vegetables, and all other provisions or articles of food offered for sale.

(w) To enforce the regulations of the Philippine Health Service, and by ordinance to provide fines and penalties for violations of such regulations; to adopt such other measures to prevent the introduction and spread of disease as may, from time to time, be deemed desirable or necessary.

(x) To declare, prevent, and abate nuisances.

(y) To provide for the recording of births, marriages, and deaths.

(z) To establish, maintain, and regulate a police force and prescribe the powers and duties of its members.

(aa) To establish, maintain, and regulate a city prison.

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

(cc) To suppress gambling houses, houses of ill fame and other disorderly houses; to prohibit the printing, sale, or exhibition of immoral pictures, books, or publications of any description.

(dd) To prevent and suppress riots, affrays, disturbances, and disorderly assemblies; to punish and prevent intoxication, fighting, quarreling, and all disorderly conduct; to make and enforce all necessary police ordinances, with the view to the confinement and reformation of vagrants, disorderly persons, mendicants, and prostitutes, and persons convicted of violating any city ordinance.

[1963-8; 2305-1; 2468-1.]

(ee) To establish, regulate, and maintain city departments and prescribe
the powers and duties thereof and re-adjust the same.

(ff) To rent or lease, or to purchase or acquire by grant or conveyance the electric light, heat, and power supply and installation system now in existence and operation in the city of Baguio, with all the lands, buildings, and improvements, and all stations, machinery, poles, wires, wagons, trucks, or other vehicles, animals, supplies, and equipment being a part of the said system; or to construct, erect, and establish a public light, heat and power supply and installation system, and to that end to purchase, expropriate, or otherwise acquire all lands which may be necessary, and to build, erect, and construct any and all buildings, stations, and other structures, and to purchase any or all such machinery, poles, wires, wagons, trucks, or other vehicles, supplies, and equipment as may now or hereafter be necessary to the successful operation of such system, either from the plant and system now in existence in the city of Baguio as aforesaid, or as may be provided by law.

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

(hh) For any and all the purposes contemplated in the last two preceding subsections to enter, if necessary, into contracts for partial or deferred payment, to appoint and employ such officers, clerks, employees, and laborers as may be necessary, and to appropriate funds of the city of Baguio for all the purposes aforesaid.

(ii) To enter into contracts with, and to supply electric light, heat, current, and other service to residents, merchants, business men, and manufacturers in and about the city of Baguio at rates and for prices not less than sufficient properly to maintain and operate any such plant or system and to pay for depreciations in the same and for renewals and replacements of any and all parts thereof and for all extensions, improvements, enlargements, alterations, or changes thereof and therein.

(jj) To enter into a contract of lease, and to rent or lease any electric light, heat, or power supply or installation system whether erected, constructed, and established by the city council, or acquired by it
through purchase, grant, or conveyance, or in any other manner, to
the present lessee or lessees of the existing plant or system or to any
other person or persons, or to any corporation, for proper and
sufficient consideration and subject to the right of supervision and
control by the city council over the operation of such system and
over the amount of heat, light, power, and current delivered, and the
character of other services rendered and of the rates and amounts
charged therefor.

\[(kk)\] To fix penalties for violation of ordinances, but no single penalty
shall exceed a fine of two hundred pesos or imprisonment for six
months, or both; but imprisonment shall be imposed in lieu of unpaid
fines at the rate of one day's imprisonment for each peso of the fine.
Persons undergoing imprisonment for violation of ordinances may be
required to labor for the period of imprisonment upon public works
of the city in such manner as may be directed by the city council.
Whenever a person is imprisoned for nonpayment of a fine he shall
be released upon payment of such fine, less one peso per day for
each day that he has been confined. Pending appeal the defendant
shall remain in custody unless released upon sufficient bail, in
accordance with the general provisions of law, to await the judgment
of the appellate court.

\[(ll)\] To make such further ordinances and regulations not repugnant to
law as may be necessary to carry into effect and discharge the powers
and duties conferred by this chapter and such as shall seem necessary
and proper to provide for the health and safety, promote the
prosperity, improve the morals, peace, good order, comfort, and
convenience of the city and the inhabitants thereof, and for the
protection of property therein; and enforce obedience thereto with
such lawful fines or penalties as the city council may prescribe under
the provisions of subsection \((kk)\) of this section.

[2106-1.]

SECTION 2534. The Advisory Council. — There shall be an advisory
council of five members who shall be Igorots. It shall hold meetings on the request
of any three members transmitted to the city secretary, or when convened by the
mayor. The presiding officer shall be the mayor or other member of the city
council designated by him. It shall be the duty of the said presiding officer to
explain or cause to be explained to the advisory council all action taken or
proposed by the city council regarding ordinances, public improvements, and other
matters of general interest to the population of the city; to ascertain its views thereon and on other subjects concerning which the advisory council is desirous of making recommendations or suggestions; and to present said recommendations and suggestions to the city council or the proper city officer for consideration.

[1963-9.]

SECTION 2535. *The City Secretary.* — There shall be a city secretary who shall have the following general powers and duties:

(a) He shall act as secretary of the city council, the board of tax appeals, and such other boards or committees as may hereafter be created, and shall keep a journal of their proceedings.

(b) He shall record in a book kept for that purpose all ordinances passed by the city council, with the dates of passage and publication of the same.

(c) He shall keep the corporate seal and affix the same with his signature to all ordinances and other official acts of the mayor or council.

(d) He shall cause each ordinance passed to be posted as herein provided.

(e) He shall have charge of all records and documents of the city for which provision is not otherwise made, and shall, on demand, furnish certified copies of all city records and documents, and collect and receive therefor such fees as the council may prescribe, for the use of the city.

(f) He shall perform such other duties as the mayor or council may direct.

[1963-10.]

**ARTICLE IV**

*Health and Sanitation*

SECTION 2536. *The City Health Officer.* — There shall be a city health officer who shall have the following general powers and duties:

(a) He shall have general supervision over the health and sanitary condition 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 city council the passage of such ordinances as he may deem necessary for the preservation of the public health.

(d) He shall cause to be prosecuted all 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 Philippine Constabulary as shall be designated as sanitary police by the chief of police or proper Constabulary officer and by such sanitary inspectors as may be authorized by law.

(f) He shall perform such other duties, not repugnant to law, with reference to the health and sanitation of the city as the Director of Health shall direct.

[1963-11.]

ARTICLE V

Engineering — Public Works and Purchases

SECTION 2537. The City Engineer. — There shall be a city engineer who shall have the following general powers and duties:

(a) He shall have charge of all the surveying and engineering work of the city, and shall perform such services in connection with public improvements, or any work entered upon or projected by the city, 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 surveys of the city, and locate, establish, and survey all city property, and also private property abutting on the same, whenever, directed by the Director of Public Works; 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; shall inspect and report upon the condition of public property and public works whenever required by the mayor; shall have the care and custody of all public buildings, including markets and
slaughterhouses, and of any system established for lighting the streets, public places, and public buildings; shall prevent the encroachment of private buildings and fences on the streets and public places of the city; shall inspect and supervise the construction, repair, removal, and safety of private buildings; shall regulate and enforce the numbering of houses in accordance with the ordinances of the city; shall have the care of all public streets, parks, cemeteries, and bridges; 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 in accordance with ordinance; shall prepare plans and have charge of the construction of any sewer and water supply systems of the city hereafter authorized; shall have the care and custody of any such 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 ordinances relating thereto; shall inspect and regulate, subject to the approval of the mayor, the use of all private systems for supplying water to the city and its inhabitants, and all private sewers and their connection with the public sewer system; and shall prepare plans, maps, specifications, and estimates for buildings, streets, bridges, and other public works, and supervise the construction and repair of the same. But no construction involving public buildings, laying out of streets or parks or change of existing buildings, streets, or parks shall be begun without first having obtained plans therefor approved by the consulting architect, and it shall be the duty of the consulting architect to advise the mayor, the city council, and the city engineer of the city on all matters pertaining to the architectural features of construction, repair, or alterations of a material nature of public buildings and monuments of a permanent character, or any construction involving a modification of the Burnham plans, including the laying out or alteration of public streets and parks, and, upon request, to prepare plans, specifications, estimates, and other information for public buildings or works of a permanent character for the city.

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

(d) He shall have power, subject to the approval of the mayor, to cause buildings dangerous to the public to be made secure or torn down, and shall supervise and regulate the locations and use of engines,
boilers, forges, and other manufacturing and heating appliances in accordance with the law and ordinance relating thereto.

[1963-12.]

SECTION 2538. Contracts. — All repair or construction of any work or public improvement, except roads, involving a greater cost than one thousand pesos, shall be let to the lowest responsible bidder after public advertisement for not less than ten days in a paper of general circulation in the city, if any, by publication in one or more of the newspapers in the city of Manila, and by notice posted for not less than ten days at the main entrance of the municipal building. A plan or profile of the work to be done, accompanied by specifications for the performance of the same, shall, before advertisement, be placed on file in the offices of the city engineer in Baguio and of the Director of Public Works in the city of Manila, which plan, profile, and specifications shall, at all proper times, be open for public inspection. Each bid shall be accompanied by a deposit, the amount and character of which shall be fixed by the city engineer and named in the advertisement, and which shall not exceed ten per centum of the estimated cost of the improvement or work to be done where the estimated cost exceeds two thousand pesos, nor be less than two hundred pesos in any case. Such deposit shall be forfeited to the city if the bidder shall neglect or refuse to enter into a contract, with approved sureties, to execute the work for the price mentioned in his bid and according to the plans and specifications, in case the contract shall be awarded to him. Bonds, to be approved by the city engineer, shall be taken for the faithful performance of contracts. The city engineer may, in his discretion, reject any and all bids, and if such bids are too high may purchase the material, hire the laborers, and supervise the work. In the repair or construction of city roads, work may be done by day labor and there need be no advertising or bidding, unless it seems desirable to the city engineer, when the regulations provided for the repair of other works hereinbefore mentioned shall be followed.

Public works of all kinds costing less than one thousand pesos may be undertaken either by day labor or by contract, and may be let without advertisement under such rules as may by the city engineer be prescribed. Such contracts may be signed, on written order of the mayor, by the city engineer.

[1963-13.]

SECTION 2539. Purchases for City. — The Purchasing Agent shall purchase all supplies, equipments, material, and property of every kind, except real estate, for the use of the city or any department or office thereof, and shall supply the same to the city or any department or office thereof in accordance with law. But contracts for completed work of any kind for the use of the city, or any
department or office thereof, involving both labor and materials, where the materials are furnished by the contractor and not by the city, shall not be deemed to be within the provisions of this section, and such contracts shall be made in accordance with other sections of this chapter. In cases of emergency the Governor-General may authorize the city or any department or office thereof to make purchases directly and not through the Purchasing Agent.

[1963-14.]

ARTICLE VI

Law

SECTION 2540. The City Attorney. — There shall be a city attorney who shall be the chief legal adviser of the city, and who shall have the following general powers and duties:

(a) He shall represent the city in all civil cases wherein the city or any officer thereof, in his official capacity, is a party.

(b) He shall, when required, draw ordinances, contracts, bonds, leases, and other instruments involving any interest of the city, and inspect and pass upon any such instruments already drawn.

(c) He shall give his opinion in writing, when requested by the mayor or the council, upon any question relating to the city or the rights or duties of any city officer.

(d) He shall, whenever it is brought to his knowledge that any city officer 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.

(e) He shall have charge of the prosecution of all crimes and misdemeanors and violations of city ordinances in the justice of the peace court. The fiscal of the Mountain Province shall have charge of all prosecutions of crimes, misdemeanors, and violations of city ordinances appealed to, or brought before, the Court of First Instance of the Mountain Province.

(f) He shall investigate all charges of crimes, misdemeanors, and
violations of city ordinances and prepare the necessary informations or make the necessary complaints against the persons accused, and discharge all other duties in respect to criminal prosecutions enjoined upon provincial fiscals generally.

(g) He may conduct investigations in respect to crimes, misdemeanors, and violations of ordinances by taking oral evidence of reputable witnesses, and for this purpose may, by subpoena, summon witnesses to appear and testify under oath before him, and the attendance and evidence of an absent or recalcitrant witness may be enforced by application to the justice of the peace court or the Court of First Instance of the Mountain Province.

(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 causes 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 purposes of such investigations or autopsies the aid of the city health officer.

(i) 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.

[1963-15.]

SECTION 2541. The Assistant City Attorney. — There shall be an assistant city attorney who shall assist the city attorney as he shall direct.

[1963-16.]

SECTION 2542. The Justice of the Peace Court. — There shall be a justice of the peace and an auxiliary justice of the peace for the city, who shall be appointed and have the like powers, duties, and jurisdiction as justices of the peace and auxiliary justices of the peace generally; and, in addition thereto, territorial jurisdiction over the entire police zone of the city. Any other officer authorized by law to act as justice of the peace in the city shall have like and concurrent jurisdiction with the justice of the peace authorized by this section. All fines, forfeitures, and fees imposed and collected, whether by the justice of the peace authorized by this section or any other officer authorized by law to act as justice of the peace within the city, shall accrue to the benefit of the treasury thereof.
ARTICLE VII

Police

SECTION 2543. The Chief of Police. — There shall be a chief of police who shall have the following general powers and duties:

(a) He shall have charge of the organization, government, discipline, and disposition 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 persons and property wherever found within the jurisdiction of the city, and shall arrest without warrant, when necessary to prevent the escape of the offender, violators of any law or ordinance, and all who obstruct or interfere with him in the 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 justice of the peace 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; shall, either in person or by deputy, attend all sessions of the justice of the peace court; and shall promptly and faithfully execute all orders of the mayor and all writs and processes of the justice of the peace court when placed in his hands for that purpose.

SECTION 2544. Peace Officers. — The chief of police, all city officers, and all members of the police force and secret service shall be peace officers; and all peace officers created by this chapter, or authorized by law or ordinance, are authorized to serve and execute all processes of the justice of the peace court and criminal processes of Insular courts to whomsoever directed, within the
jurisdiction or police limits of the city; and within the same territory they may 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; may arrest or cause to be arrested, without warrant, any offender when the offense is committed in the presence of a peace officer or within his view; and in such pursuit or arrest may enter any building or take into custody any person therein suspected of being concerned in such crime or breach of the peace, and any property suspected of having been stolen; they shall detain such person only until he can be brought before the proper magistrate, and shall have such other powers and perform such other duties as peace officers as may be prescribed by law or ordinance. Whenever the mayor shall deem it necessary, to avert danger or to protect life and property, in case of riot, disturbance, or public calamity, or when he has reason to fear any violation of law and order, he shall have power to swear in special police, in such numbers as the occasion may demand; such special police shall have the same powers while on duty as members of the regular force.

[1963-20.]

**ARTICLE VIII**

*Revenues and Accounts*

**SECTION 2545. The City Treasurer.** — There shall be a city treasurer who 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 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 receipt for all fines, forfeitures, fees, and costs imposed by the justice of the peace court.

(b) He shall receive and safely keep all moneys arising from the revenues of the city, and shall expend and disburse the same upon lawful warrants.

(c) He shall perform in the city the duties prescribed by the Internal Revenue Law, the Weights and Measures Law, and the Local Land Officers Law for provincial treasurers and their deputies; such further duties prescribed by law for provincial treasurers as not inconsistent with the provisions of this chapter; and the duties prescribed by the Land Registration Law for registers of deeds.
He shall, when so directed or designated by the Governor-General, perform the duties of the city assessor.

He shall discharge his duties in accordance with the provisions of law relating to Government accounts and accounting.

He shall render his accounts in such manner as the Insular Auditor may prescribe; the Insular Auditor shall receive and audit all accounts of the city in accordance with the provisions of said law relating to Government accounts and accounting.

SECTION 2546. The City Assessor. — There shall be a city assessor who shall have the following general powers and duties:

He shall annually assess and value for taxation the real estate of the city, and for this purpose is empowered to administer any oath authorized to be administered in the assessment or collection of taxes.

He shall make a list of all taxable real estate in the city and the names of the owners thereof, with a brief description opposite their names of the property owned by them 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 is authorized to summon witnesses, administer oaths to them and subject them to examination concerning the amount of real estate, its ownership, and cash value. 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 same 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. Where 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. If it shall be discovered by the city assessor, or brought to his attention, that any taxable real estate in the city has escaped listing, it shall be his duty at once to list and value the same, and the duty of the city treasurer to charge against the owner thereof the taxes due for the current year and for all other years since the original assessment, and the taxes thus assessed shall
be legal and collectible, and penalties shall be added to the back taxes as if they were assessed at the time when they should have been assessed.

(c) He shall complete the listing and valuation of all real estate situated within the city on or before the thirty-first day of December of each year, and when completed shall authenticate the same by signing the following certificate at the foot of the list:

"I hereby certify that the foregoing list contains a true statement of the piece or pieces of taxable real estate belonging to each person named in the list, and its true cash value, and that no real estate taxable by law in the city of Baguio has been omitted from this list, according to the best of my knowledge and belief.

"__________________________"

(Signature.)

(d) He shall, when the list shall be 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 municipal building, 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 January, 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. It shall be his duty carefully to preserve and record in his office copies of said notices. 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 that 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 has been done or errors have been committed he is authorized to amend the list in accordance with his findings.

(e) He shall attend all meetings of the board of tax appeals and furnish it with all written evidence in his possession relating to assessment and valuation. He shall likewise furnish the city treasurer with a list of taxable real estate, the respective assessments thereof and against whom assessed, and such other information as the city treasurer may require for the collection of taxes.
SECTION 2547. The Board of Tax Appeals. — There shall be a board of tax appeals, which shall be composed of the members of the city council, the mayor to be chairman thereof.

(a) The members of the board of tax appeals shall, before organizing as such, take the following oath before the justice of the peace or some other officer authorized to administer an oath:

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters and issues between the city assessor and taxpayers submitted for my decision. So help me God. (In case of affirmation the last four words to be stricken out.)

"__________________"

(Signature.)

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

"__________________"

(Signature of officer administering oath.)

(b) The board of tax appeals shall meet on the first Monday after the fifteenth of January of each year and shall hear all appeals duly transmitted to it by the filing of written notice, 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 complaint is made on 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.

SECTION 2548. Exemptions from Taxation. — Lands of buildings owned by the United States of America, the Government of the Philippine Islands, the city of Baguio, or the subprovince of Benguet, and burying grounds, churches, and their adjacent parsonages and conventos, and lands or buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for profit, shall be exempt from taxation; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes.
SECTION 2549. *Taxes on Real Estate.* — A tax, the rate per centum of *ad valorem* taxation not to exceed two per centum, to be determined by the city council, shall be levied annually on or before the second Monday of February on the assessed value of all real estate in the city subject to taxation. Taxes shall be due and payable annually on and after the first day of March. If any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June he shall be deemed to be delinquent in such payment, and shall be subject to an additional tax as penalty for such delinquency graduated as follows: Five per centum on the original amount of the tax, if the tax remain unpaid after the thirtieth day of June; ten per centum of the original amount of the tax, if the tax remain unpaid after the fifteenth day of August following delinquency; and fifteen per centum of the original amount of the tax, if the tax remain unpaid after the thirtieth day of September following delinquency. The penalties thus imposed shall be collected and accounted for by the city treasurer at the same time and in the same manner as the original tax.

SECTION 2550. *Taxes on Real Estate — Sale of Personalty.* — In the event that such tax and penalty shall remain unpaid on or after the first day of October after the tax has become delinquent, the city treasurer shall prepare and sign a certified copy of the records of his office, showing the persons delinquent in payment of their taxes and the amounts of tax and penalty respectively due from them. He shall proceed at once to seize the personal property of each delinquent, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building or at the place where such property is seized, as he shall determine, so much of the same as shall satisfy the tax, penalty, and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted stating the time, place, and cause of sale. The certified copy of the city treasurer's record of delinquents shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale the city treasurer shall make return of his proceedings and spread it upon his records. Any surplus resulting from the sale, over and above the tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made. It shall not be essential to the validity of tax sales of real estate hereunder that the city treasurer shall have attempted to make out of the personal property of the taxpayer the tax due upon his real estate. The remedy provided herein for the collection of taxes upon real estate by levying upon the personal property of the taxpayer shall be deemed to be cumulative only. The owner of the personal property seized may redeem the same
from the collecting officer at any time after seizure and before sale by tendering to
him the amount of the tax, the penalty, and costs incurred up to the time of tender.
The cuts to be charged in making such seizure and sale shall only embrace the
actual expense 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.

[1963-26.]

SECTION 2551. Taxes on Real Estate — Liens — Sale of Realty. —
Taxes and penalties assessed against realty shall constitute a lien thereon, which
lien shall be superior to all other liens, mortgages, or encumbrances of any kind
whatsoever; shall be enforceable against the property whether in the possession of
the delinquent or any subsequent owner, and can only be removed by the payment
of the tax and penalty. The lien for the taxes shall attach to the real property from
the first day of March of the year in which the taxes are due. In addition to the
last-mentioned procedure the city treasurer may, upon the warrant of the certified
record required in the last preceding section, on or after the first day of October
following delinquency, advertise the real estate of the delinquent for sale, or so
much thereof as may be necessary to satisfy all public taxes upon said property as
above, and costs of sale, for a period of thirty days.

The advertisement shall be by posting a notice at the main entrance of the
municipal building and in a public and conspicuous place on or adjacent to the real
estate and by publication once a week for three weeks in a newspaper of general
circulation published in the city, if any there be. The advertisement shall contain a
statement of the amount of the taxes and penalties so due and the time and place of
sale, the name of the taxpayer against whom the taxes are levied, and a short
description of the land to be sold. At any time before the day fixed for the sale the
taxpayer may discontinue all proceedings by paying the taxes, penalties, and costs
to the city treasurer. If he does not do so the sale shall proceed and shall be held
either at the main entrance of the municipal building or on the premises to be sold,
as the city treasurer may determine. Within five days after the sale the city
treasurer shall make return of the proceedings and spread it on his records. The
purchaser at the sale shall receive a certificate from the city treasurer from his
records, showing the proceedings of the sale, describing the property sold, stating
the name of the purchaser, and setting out the exact amount of all public taxes,
penalties, and costs. Any surplus remaining after paying all public taxes, penalties,
and costs due, shall be paid to the owner of the property.

[1963-27.]

SECTION 2552. Taxes on Real Estate — Redemption of Realty. — Within
one year from the date of sale the delinquent taxpayer, or anyone for him, shall
have the right of paying to the city treasurer the amount of the public taxes, penalties, and costs together with interest on said purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the city treasurer that he has thus redeemed the real estate, and the city treasurer shall forthwith pay over to the purchaser the amount by which such land has thus been redeemed, and the land thereafter shall be free from the lien of such taxes and penalties.

In case the taxpayer shall not redeem the real estate sold as above provided within one year from the date of sale, the city treasurer shall, as grantor, execute a deed in form and effect sufficient under the laws of the Islands 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 of any kind whatsoever, and the deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

[1963-28.]

SECTION 2553. Taxes on Real Estate — Forfeiture of Realty. — In case there is no bidder at the public sale of such land who offers a sum sufficient to pay the taxes, penalties, and costs, the city treasurer shall declare the land forfeited to the city, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office.

Within one year from the date of such forfeiture thus declared the taxpayer, or anyone for him, may redeem said real estate as above provided in cases where the land is sold. But, if the land is not thus redeemed within a year, the forfeiture shall become absolute and the city treasurer shall execute a deed, similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the land to the city. The deed shall be recorded as required by law for other land titles and shall be filed with the city secretary, who shall enter it in his record of municipal property.

[1963-29.]

SECTION 2554. Taxes — Legal Procedure. — (a) The assessment of a tax shall constitute a lawful indebtedness from 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 other remedies provided by law.

(b) No court shall entertain any suit assailing the validity of a tax assessed under this chapter 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 failures shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this chapter invalid except upon condition that the taxpayer shall pay the just amount of his tax as determined by the court in the pending proceeding.

(c) No court shall entertain any suit assailing the validity of a tax sale of
land under this chapter 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 that sum from the
date of sale to the time of instituting suit. The money so paid into
court shall belong to the purchaser at the tax sale if the deed is
declared invalid and shall be returned to the purchaser, 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.

[1963-30.]

TITLE XIV

The Department of Mindanao and Sulu

CHAPTER 52

The Department

PRELIMINARY ARTICLE

Designation of Title

SECTION 2560. Designation of Title. — This title shall be known as the
Organic Law for the Department of Mindanao and Sulu.

[2408-1.]
ARTICLE I

General Provisions

SECTION 2561. Definitions. — Unless some other meaning is plainly apparent from the language or context, or unless such construction is inconsistent with the manifest intent of the legislators, whenever the words "governor", "secretary", "treasurer", "attorney", and "delegate" occur in this title they will be construed to refer to officers of the Department of Mindanao and Sulu, provided for in section two thousand five hundred and sixty-eight hereof.

The term "non-Christians" shall include Mohammedans and pagans.

[2408-3.]

SECTION 2562. Corporate Powers. — The government of the Department of Mindanao and Sulu shall be a body corporate with power to sue and be sued, to have and use a corporate seal, to hold and convey property, real and personal, to make contracts for labor and material needed in the construction of duly authorized public works, and to incur such other obligations as are authorized by law.

[2408-4.]

SECTION 2563. Territory Included — Capital. — The Department of Mindanao and Sulu shall consist of the entire Island of Mindanao, excluding only the Provinces of Misamis and Surigao, together with the Sulu Archipelago, including the islands known as the Jolo Group, the Tawi Tawi Group, and all other islands pertaining to the Philippine Archipelago under the sovereignty of the United States of America south of the eighth parallel of north latitude, excepting therefrom the Islands of Palawan and Balabac, and the immediately adjacent islands, but including the Island of Cagayan Sulu.

The capital of the Department of Mindanao and Sulu shall be at Zamboanga.

[2408-2.]

SECTION 2564. Administrative Code. — The department governor shall cause to be prepared a compilation of the acts of the legislative council of the Department of Mindanao and Sulu, executive orders, circulars, and regulations issued thereunder, revised and modified to conform with the provisions of this title, including rules and regulations required hereby and instructions necessary to properly carry into effect the provisions hereof. Such executive orders, rules and
regulations, instructions, and circulars authorized by law when duly approved by
the Governor-General shall have the force and effect of law and together with the
compiled acts of the legislative council shall hereafter be referred to as "The
Administrative Code of the Department of Mindanao and Sulu". Such code may be
amended from time to time by the administrative council with the approval of the
Governor-General.

[2408-55.]

SECTION 2565. Term of Office of Elective Officers. — The provincial
and municipal officers elected under this title shall hold office until their
successors qualify in accordance with the provisions of the Election Law. The term
of office of all such elective officers shall be four years.

[2408-54 (c).]

SECTION 2566. Officers and Employees Not to Have Interest in
Government Contracts, etc. — No officer or employee of the department or any
political subdivision thereof shall be directly or indirectly interested in any contract
work, any business transaction with the Government whereby money is to be paid
directly or indirectly out of the revenues of the Government to such person, any
licensed games and amusements, any business of the Government, or in the
purchase of any real estate except with the permission of the department governor,
or any other property belonging to the Government. Any officer or employee
violating the provisions of this paragraph shall, after due hearing, be removed from
office in accordance with the provisions of section two thousand five hundred and
ninety-nine hereof.

[2408-56.]

SECTION 2567. Insular Auditor. — The Insular Auditor is authorized to
make and prescribed necessary rules and regulations as to preparation of budgets,
disbursement of funds and accounts in general, to properly carry into effect the
provisions of this title.

[2408-57.]

ARTICLE II

The Administrative Council — Appointment and Salaries of Department Officers

SECTION 2568. Officers Appointed by Governor-General. — The
Governor-General, by and with the consent of the Upper House of the Philippine
Legislature, shall appoint, for the Department of Mindanao and Sulu, a governor,
secretary, attorney, treasurer, and delegate. In the event of a vacancy occurring in any of the offices hereinbefore mentioned, it shall be promptly reported to the Governor-General by the department governor. The department governor may, until such vacancy is filled, require any department officer to perform the duties of the vacant office in addition to the regular duties of such department officer.

[2408-5.]

SECTION 2569. Administrative Council — Powers and Duties. — The five officers appointed by the Governor-General as provided in the last preceding section, to wit, governor, secretary, attorney, treasurer, and department delegate, shall constitute the administrative council. The governor shall be its presiding officer. Three members shall constitute a quorum. The council herein created shall be an advisory board to the governor and is authorized:

(a) Appropriations. — To appropriate and expend public funds of the department. But no appropriation made pursuant to the provisions of this subsection shall be valid or take effect until it shall have been approved by the Upper House of the Philippine Legislature or unless and until thirty days after receipt of the notice thereof by the Upper House of the Philippine Legislature shall have passed without the disapproval of the Upper House of the Philippine Legislature having been given. Unexpended balances of appropriations made pursuant to the provisions hereof shall be returned to the general fund of the department treasury.

(b) Hours of labor. — To adopt rules regulating the hours of employment in the various offices in the department, provinces, municipalities, and other political subdivisions thereof.

(c) Seal. — To provide a seal for the department.

(d) Appointment and removal of officers and employees. — By majority vote of all the members to confirm the appointment of officers when required by this title and for cause suspend and remove any officer or employee of the department, except officers appointed by the Governor-General.

(e) Additional duties. — Perform such other duties as are imposed thereon by this title or laws hereafter enacted.

[2408-6.]

SECTION 2570. Department Officers, Salaries of. — The department
governor shall receive an annual salary of twelve thousand pesos. The first civilian
governor shall, however, receive an annual salary of eighteen thousand pesos,
together with a residence, equipped and furnished, to be provided by the
department. Each of the other department officers, namely, secretary, attorney, and
treasurer, shall, receive an annual salary of not exceeding eight thousand pesos to
be fixed by the Governor-General in the appointment and to be approved with the
appointment by the Upper House of the Philippine Legislature.

The senior supervising engineer, the superintendent of schools, and the
chief health officer shall each receive an annual salary of not exceeding eight
thousand pesos; and the superintendent of reformatories shall receive an annual
salary of not exceeding six thousand pesos, to be fixed in the appointment.

The salaries of all officers and employees of the department shall be
payable out of the revenues thereof or other available funds. In case of Insular
officers and men of the Army or Constabulary, detailed to perform duties in
connection with the government of the Department of Mindanao and Sulu, or any
political subdivision thereof, they shall be paid in addition to their regular salary
such additional allowance as may be provided by the administrative council.

[2408-7.]

ARTICLE III

Public Affairs

SECTION 2571. Department Governor — Powers and Duties. — It shall
be the duty and within the power of the department governor:

(a) General supervision. — To have supervision and control over the
various offices of the department, the provincial governments, and
other political subdivisions thereof.

(b) Execution of laws. — To see that the laws are faithfully executed by
all officers of the department, provinces, and municipalities.

(c) Provincial and municipal police. — To have control, through the
various provincial governors and the municipal presidents, of the
provincial and municipal police.

(d) Constabulary. — To direct, through the district chief of
Constabulary, the use and control of the Constabulary within the
Department of Mindanao and Sulu; and whenever public interests
require, to withdraw the Constabulary from one province or
municipality for use in another.

(e) **Inspection of provinces.** — To visit at least once in every six months every province within the department.

(f) **Appointments.** — To appoint all department officers, except as herein otherwise provided, and to fix their salaries within the limitations provided by law subject to the approval of the administrative council.

(g) **Suspensions and removals.** — To suspend from office any officer or employee of the department, or political subdivision thereof, subject to the provisions and limitations of subsection (d) of section two thousand five hundred and sixty-nine hereof.

(h) **Governor-General, report to.** — To discharge the duties of his office under the general supervision and control of the Governor-General to whom he shall make a report of the conditions of the department at the end of each year, recommending such measures as he may deem necessary for the betterment of the department, and perform such other duties as the Governor-General may require of him.

(i) **Land tax, remission of collection.** — To remit, subject to the approval of the Governor-General, the collection of the land tax in whole or in part for a period not exceeding one year at a time in any province organized hereunder or any part thereof in which he deems the public interest demands such action, other provisions of law to the contrary notwithstanding.

(j) **Appropriations.** — To approve or disapprove in whole or in part any provincial appropriation, subject to appeal to the Governor-General.

(k) **Lawsuits.** — To direct, in his discretion, the bringing or defense of suits on behalf of the department, provincial, and municipal governments and to compromise the same upon the recommendation of the attorney and the approval of the judge of first instance for the district.

(l) **Deposit of public funds in a bank.** — To authorize the treasurer to deposit so much of the funds belonging to the department or to provincial and municipal governments as may not be needed in the near future for public use in a bank of deposit of approved standing in the Islands; and any interest paid on such deposits shall inure to
the benefit of the respective treasury of the department, province, or municipality, as the case may be.

(m) Boundary lines of provinces, and so forth. — Subject to the approval of the Governor-General, to enlarge, contract, or otherwise change, by executive order, whenever in his judgment the public welfare requires it, the boundary of any province, subprovince, municipality, or any other political subdivision within the Department of Mindanao and Sulu, or separate any such subdivision into such portions as may be required as aforesaid, merge any of such subdivisions or portions with another, name any new subdivision so created, change the seat of government within any subdivision, existing or created hereunder, to such place therein as the public interests require, and shall fix in such executive order the date when the change, merger, separation, or other action shall take effect. Whenever such action as aforesaid creates a new political subdivision, the department governor shall appoint such officers for the new subdivision with such powers and duties as may be required by the existing provisions of law applicable to the case and fix their salaries, subject to the limitations provided in this title. Such equitable distribution of the funds of changed subdivisions between the subdivisions affected shall be made as is recommended by the district auditor and approved by the department governor.

(n) Capture of criminals — Offer of reward. — To offer, or to grant authority to the provincial governor of any province organized under this title, or the district chief of Constabulary for the Department of Mindanao and Sulu, to offer a reward not exceeding one thousand pesos, for information leading to the capture and conviction of a member of a band of brigands, or of the perpetrator of any murder or robbery or of any crime, or for information leading to the capture of an escaped convict.

(o) Administrative investigations. — To investigate, whenever he deems it necessary for the good of the public service, any action or conduct of any person or persons in the service of the department, or any of the provinces, municipalities, or other political subdivisions therein established, and designate a suitable person to make such investigation and to take the testimony of any person or persons which, in his judgment, may be relevant thereto and may detail or authorize the said person designated to procure stenographers and interpreters to assist in the same. Such person so designated shall
have such full power to subpoena witnesses and require the production of documentary evidence and to administer oaths to witnesses as is possessed by Courts of First Instance in criminal actions and may invoke the summary process of such courts for the punishment of contempts in failure, except for good reasons, to appear or to produce documentary evidence or to give testimony. All interpreters acting in any such proceeding shall be sworn well and truly to interpret between the counsel, the witnesses, and the person so designated, and the stenographers shall be sworn to make a true transcript of the testimony given on such proceeding.

(p) **Parole of prisoners.** — To authorize and direct, subject to the approval of the Governor-General, the discharge from custody, whenever he thinks best, of any person convicted of crime in any court within the Department of Mindanao and Sulu and suspend the sentence of such convict without granting a pardon, and prescribe the terms upon which a convict so paroled shall have his sentence suspended. Upon the failure of any convict to observe the conditions of his parole, to be determined by the department governor, the latter shall have authority to direct the arrest and return of such convict to custody, and thereupon said convict shall be required to carry out the sentence of the court as though no parole had been granted him, the time between the parole and subsequent arrest not being taken as a part of the term of his sentence in computing the period of his confinement.

(q) **Condemnation proceedings.** — To determine for and in behalf of the government of the Department of Mindanao and Sulu and of any political subdivision thereof when it is necessary or advantageous to exercise the right of eminent domain. He may, in his discretion, direct the department attorney to cause condemnation proceedings to be begun in the court having jurisdiction. The right of condemnation or eminent domain herein granted shall otherwise be exercised in accordance with general laws at the time being in force.

(r) **Harbor lines, wharves, and so forth.** — To establish by executive order harbor lines in the department beyond which no piers, wharves, bulkheads, or other works shall be extended or deposits made, except under such regulations as he may prescribe from time to time, and to control and regulate the use of, or to operate, all piers, wharves, bulkheads, and other like improvements together with their arrastre plants and other equipment for the public service.
Rules for general welfare. — To make and prescribe, and from time to time to change, with the approval of the administrative council, such rules and regulations as he in his discretion may deem most conducive to the public interest, the security of life and property, and the general welfare. It shall not be necessary that such rules and regulations be uniform for the entire department, but they may be different for each political subdivision. Such rules and regulations may provide penalties not exceeding a fine of two hundred pesos or six months' imprisonment or both. Such rules and regulations may be suspended, modified, or annulled by the Upper House of the Philippine Legislature.

Elections postponed. — To postpone, by executive order, any provincial or municipal election hereinafter provided, subject to the approval of the Governor-General.

Assistance of United States troops. — To secure the enforcement of law and order in cases of resistance to lawful authority or disturbances of the peace which in his opinion the Constabulary and municipal police are unable, or find it difficult, to suppress, by notifying the Governor-General who may, in his discretion, request the assistance of the Army of the United States except that in localities where there is no telegraphic communication with Manila, the department governor may, in great emergencies, make a direct call upon the commander of the United States military forces stationed in the province, notifying the Governor-General immediately of such action.

SECTION 2572. Department Secretary — Duties. — The department secretary shall, during a vacancy in the office of the governor or during the governor's disability, or absence from the department, perform the duties of governor; he may, under the direction of the governor, make inspection of public affairs in the various provinces and municipalities, and perform such duties in reference thereto as the governor may authorize; he shall acquaint himself, as far as practicable, with the languages and customs of the non-Christians within the department, and from time to time make report to the governor of such matters as he deems necessary for their betterment. When the governor is absent from the capital but present in the department, the secretary shall perform such duties of the governor as may be delegated to him in writing by the governor. He shall attest the official acts of the governor of the department when required to do so, and shall
record all of the governor's acts which are required by law to be recorded; he shall be the custodian of the department seal; he shall act as custodian of all records and documents affecting the department and discharge all duties usually pertaining to the office of secretary; he shall on demand furnish certified copies of all public records and documents under his custody for which he may charge, to any private person, but not to any public official needing the same for a public purpose, the amount of ten centavos for every one hundred words of such copy, including the certificate, which amount shall accrue to the department treasury; and shall perform such other duties as the department governor may require of him. He shall act as secretary of the administrative council herein created, attest all its acts and resolutions, and prescribe rules and regulations for the guidance of provincial and municipal secretaries.

[2408-9.]

SECTION 2573. Department Attorney and Assistant — Duties and so Forth. — The department attorney shall be the attorney and legal adviser of the department and of each of its officers and of the administrative council hereinbefore constituted and shall, when called upon by the said council or any officer of the department, furnish a written opinion on questions of law arising in the administration of the government. He shall represent the department, and all provincial and municipal governments therein, in all suits brought on their behalf or against them in any court, except in cases where the interests of the department are opposed to those of any provincial or municipal government, when he shall represent the department, and the province or municipality may employ special counsel; and in cases where the interests of any province are opposed to those of another province or municipality, in cases when two municipalities are adverse parties in the same litigation, and in cases involving controversies with the Roman Catholic Apostolic Church or its representatives as to the title or right of administration or possession of any church, convent or cemetery, or other property used in connection therewith, in all of which cases the provincial or municipal government concerned may employ special counsel.

There shall be an assistant attorney for the department, who shall be appointed by the governor subject to confirmation by the administrative council. Both the department attorney and the assistant attorney shall be duly admitted members of the bar of the Supreme Court. The assistant attorney shall receive such annual salary as may be fixed and provided for such officer in the appropriations made by the administrative council not to exceed five thousand pesos annually. Before assuming office he shall take the oath of office hereinafter prescribed for provincial officers.
The department attorney shall appear and take charge of prosecutions for the government in any court of justice within the department, but he may direct the assistant attorney to represent the public in the prosecution of crimes in any courts within the department, when the public interest requires it. The assistant attorney shall also render such other services as may be assigned to him by the department attorney. During the temporary absence from duty of the said assistant attorney, or whenever for any reason he is disqualified to act therein in an official capacity, or in case of a vacancy in such office, or whenever, from any cause, such officer is unable to, or does not appear in any criminal proceeding in any court in the department, the department governor, whenever in the judgment of the department attorney it shall be necessary, shall appoint a temporary assistant attorney who shall have the powers of such assistant attorney and shall serve in such capacity until his temporary employment shall be terminated by the governor. For such service, the temporary assistant attorney shall receive such compensation as the governor shall determine, not exceeding the salary herein provided for the assistant attorney.

With the consent of the court first had, the department attorney and the assistant attorney may stay the proceeding in any criminal action in the courts of justice within the department, at any stage in the proceeding. The department attorney shall discharge his duties under the general supervision of the Attorney-General, and the Attorney-General shall represent the department and the provincial and municipal governments organized within the territory of the department in all suits for or against them which shall come before the Supreme Court, except in cases where the interests of the department are opposed to those of any provincial or municipal government when he shall represent the department, and the province or municipality may employ special counsel; but if the Attorney-General deems it necessary he may require the department attorney to assist in the presentation of the cause before the Supreme Court. In every criminal case appealed to the Supreme Court from any court held within the territory of the department, the attorney or his assistant shall forthwith make a report to the Attorney-General explaining the questions of law and fact appearing therein and the conclusions of the court. The attorney shall make an annual report to the Attorney-General as to the condition of public and private litigation in the courts throughout the department. The department attorney shall be ex officio register of deeds for the department, unless the administrative council appoints a register of deeds therefor, which it is authorized to do. The Secretary of Finance and Justice may designate the justice of the peace at the capital of any province except Zamboanga, if a duly qualified lawyer, as ex officio register of deeds for the province, and may fix in the designation the extra compensation, not exceeding twenty-five pesos per month, which such justice of the peace shall receive. In a
province in which a justice of the peace is *ex officio* register of deeds the
department register of deeds shall be without jurisdiction.

In addition to the foregoing the department attorney and his assistant shall
perform such duties as are enjoined upon provincial fiscals by section two
thousand five hundred and eighty-six hereof.

[2408-10; 2422-1, 2.]

SECTION 2574. *The Department Delegate.* — The department delegate
shall have the following qualifications, duties, and compensation:

(a) *Qualifications.* — He shall be a qualified elector of a province
organized under this title, and not less than twenty-five years of age.

(b) *Term of office.* — He shall hold office for two years, unless sooner
removed for cause, or until his successor be appointed and qualified.
Whenever during said term the office of department delegate
becomes vacant by reason of death, removal, resignation, or other
cause, the vacancy shall be filled in the manner provided in section
two thousand five hundred and sixty-eight hereof; but such vacancy
shall be filled for the unexpired portion of the term only.

(c) *Residence — Duties.* — It shall not be necessary for the department
delegate to reside at the capital of the department or to establish an
office in the capital, but he shall be required to be present at the
sessions of the administrative council and to perform his duties as a
member thereof, and shall perform such ministerial duties as may, by
resolution of the administrative council, upon request of the
department governor, be required of him.

(d) *Compensation.* — The department delegate shall receive a
compensation, to be fixed by resolution of the administrative council,
of not more than twenty-five pesos for each day of actual attendance
at the sessions of the council. When designated to perform other
official duties as above provided, said department delegate shall be
entitled upon resolution of the administrative council to receive for
each day that he shall be occupied with official duties such
compensation as may be fixed in said resolution, within the
limitations hereinbefore prescribed; but on no one day shall more
than one compensation be allowed to such department delegate.

[2408-11.]
SECTION 2575. Superintendent of Reformatories. — Under the supervision of the Director of Prisons, there shall be a superintendent of reformatories who shall have the direction and control of the prison and penal farm at San Ramon and of all prisons and prisoners within the department, and whose duty it shall be to make such regulations and prescribe such rules, by and with the approval of the Director of Prisons, as may best promote discipline in all prisons and penal settlements within the department and best secure the reformation and safe custody of all prisoners irrespective of their classification.

[2408-12; Ex. Or. 102 (1914).]

ARTICLE IV

Accounts and Finance

SECTION 2576. Department Treasurer — Duties and Powers. — The department treasurer shall:

(a) Financial officer. — Act as chief financial officer of the department.

(b) Supervision over provincial treasurers. — Exercise general supervision over the offices of all provincial treasurers and whenever he thinks the bond of any provincial treasurer either too small in amount or of insufficient security he shall call the attention of the Insular Auditor to the same, who may then require a new or an additional bond.

(c) Assessment. — Supervise the appraisement and assessment by the provincial treasurers and their deputies of all property in the department required by law to be assessed for taxation.

(d) Collections. — Supervise the collection of the public revenues, by the provincial treasurers and other authorized agents.

(e) Custodian of funds. — Act as custodian of all the funds deposited in the treasury and shall account for all moneys received into or taken out of the treasury in accordance with law and administrative regulations.

(f) Supplies, and so forth, purchase of. — Purchase all supplies for the use of department, provincial, and municipal governments, upon the order of the proper administrative officer, under such rules and regulations as the administrative council may prescribe.
(g) Property officer. — Keep a property account in which he shall charge departmental, provincial, or municipal officers with the furniture or other personal property delivered to them and held or used by them for public purposes.

(h) Purchasing Agent. — Make his purchases of supplies through the Purchasing Agent, except when otherwise authorized by the governor.

(i) Act as Collector of internal revenue for the department, under the executive supervision of the Insular Collector of Internal Revenue.

(j) Control over various offices. — Exercise supervision and control over the offices of provincial treasurer and over such other offices as the administrative council may hereafter provide.

(k) Other duties. — Discharge such other lawful duties as the department governor may require of him.

[2408-13; 2439-1.]

SECTION 2577. Auditor. — There shall be a district auditor assigned to the department who shall perform the duty of department auditor under the administrative jurisdiction and control of the Insular Auditor. He shall examine, audit, and settle all accounts pertaining to the revenues and receipts from whatever source of the department or any of its subdivisions and shall audit in accordance with law and administrative regulations all expenditures of funds or property pertaining to or held in trust by said department and political subdivisions thereof.

[2408-14.]

ARTICLE V

Public Instruction

SECTION 2578. Superintendent of Schools. — Under the supervision of the Director of Education, there shall be detailed to the department a superintendent of schools whose duties and powers shall include those prescribed for division superintendents of schools by general laws.

(a) Curriculum. — The superintendent of schools shall fix a curriculum for primary, industrial, intermediate, and secondary schools, varying the same for different schools and different localities in accordance
with the peculiar conditions prevailing therein.

(b) *Languages, teaching of.* — The basis of instruction in the public schools shall be the English language, but, where local conditions demand it, the superintendent of schools may temporarily authorize the use of any other language or dialect.

(c) *Division superintendent.* — The superintendent of schools may appoint in each province a division superintendent of schools who shall exercise such powers and perform such duties as may be expressly delegated to him by the superintendent of schools.

[2408-15; Ex. Or. 71, 111 (1914).]

**ARTICLE VI**

**Public Safety**

SECTION 2579. *Chief Health Officer.* — Under the supervision of the Director of Health there shall be one chief of division for the health service of the department, to be known as the chief of the division of Mindanao and Sulu of the Philippine Health Service, whose powers shall include those prescribed for district health officers, in addition to such powers as may be delegated to him by the Director of Health. The general provisions of law concerning public health, now in force in the provinces and municipalities of the Islands generally, shall apply to the department except as otherwise herein provided.

[2408-16; Ex. Or. 71 (1914).]

SECTION 2580. *District Chief of Constabulary — Duties and Powers.* — The district chief of Constabulary at Zamboanga in charge of the Constabulary in the department shall discharge his duties under the supervision of the Chief of Constabulary, subject to such special control by the department governor as has been hereinbefore provided. The Constabulary force shall be supported by funds appropriated from the Insular Treasury in like manner as the Constabulary force in the other parts of the Islands is supported.

He shall exercise such authority and perform such duties in connection with the municipal police as may be required by law.

In case the revenues of a municipality do not allow of its organizing, maintaining, and equipping its municipal police in accordance with the provisions of this title, the department governor may authorize the payment of the necessary sum from provincial funds.
ARTICLE VII

Public Works

SECTION 2581. Engineer. — Under the supervision of the Director of Public Works, there shall be detailed to the department a senior supervising engineer whose duties and powers shall include those prescribed for district engineer by general laws.

(a) Road construction, and so forth. — By agreement with the president of each municipality, the senior supervising engineer shall fix the territory within which the duty of repairing, constructing, and maintaining roads, bridges, culverts, and ferries shall fall upon the municipal government, and that in which such duty shall fall upon the provincial government or the department as the case may be, and in the event of any disagreement the issue shall be settled by the department governor whose decision shall be final. In case two or more municipalities of a province fail to agree, however, the controversy shall be decided by the provincial board, from whose decision an appeal may be taken to the department governor.

(b) General laws. — The provisions of law concerning public works, now in force in the provinces and municipalities of the Islands generally shall apply to the department.

CHAPTER 53

The Provincial Governments

ARTICLE I

General Provisions

SECTION 2582. The Provinces. — A civil provincial government is hereby established for the respective provinces of the Department of Mindanao and Sulu.

SECTION 2583. Corporate Powers. — Every provincial government
established under this chapter shall be a body corporate, with power to sue and be sued, to have and use a corporate seal, to hold and, with the approval of the department governor, to purchase and convey real property, to purchase and convey personal property, to make contracts for labor and material needed in the construction of duly authorized public works, and to incur such other obligations as are expressly authorized by law.

[2408-20.]

ARTICLE II

Provincial Officers

SECTION 2584. Officers and Employees — Duties in General. — All provincial officers and employees shall be subject to the following provisions:

(a) Appointments. — Provincial officers and employees, unless otherwise provided for in this title, shall be appointed in accordance with the provisions of the Civil Service Law. There shall be as many employees as may be provided for in the appropriations of the provincial board, subject to the approval of the department governor.

(b) Temporary appointments. — In case of suspension or absence of any provincial officer, the department governor shall have power to appoint a person to perform the duties of the office during such absence or suspension, unless otherwise expressly provided by law.

(c) Travel expense. — The actual and necessary travel expense of provincial officers and employees engaged in traveling in the province or outside thereof on official business shall be paid from the provincial treasury. The same limitations now or hereafter prescribed by law as to the amount of per diems which applies to the travel expense of the provincial officers and employees shall apply to those herein authorized.

[2408-21.]

SECTION 2585. Provincial Officers in General. — Except as hereinafter provided, the officers of each provincial government organized under this chapter shall be a provincial governor, a provincial secretary-treasurer, and a third member of the provincial board. With the exception of the third member, residence in the
capital of provinces shall be mandatory for members of the provincial board.

(a) Qualifications. — No person shall be eligible for any of these offices who is not a citizen either of the United States or of the Philippine Islands; nor shall any person be so eligible who, having taken the oath of allegiance to the United States, shall violate the same. The fact of non-residence in the province shall not be a bar to appointment to a provincial office or employment. The third member of the provincial board must be a qualified elector of his province in accordance with the provisions of this title, and not less than twenty-five years of age.

(b) Appointment. — The provincial governor shall be appointed by the department governor subject to the approval of the Governor-General; the secretary-treasurer shall be appointed by the department governor subject to the provisions of the Civil Service Law; and the third member shall be elected by a plurality of the votes of the members present at a convention of the vice-presidents and councilors of municipalities duly organized and such vice-presidents and councilors of municipal districts, within the province, as the department governor may designate.

(c) Election. — Within one year after the completion and publication of the census for the territory known as the Department of Mindanao and Sulu, or as soon thereafter as the department governor shall certify to the Governor-General that existing conditions in all or any of the provinces herein created justify the holding of such election, the Governor-General shall, by executive order, fix the date for a general election for the offices of provincial governor and third member of the provincial board for the province or provinces certified to by the department governor, in accordance with the provisions of the Election Law.

(d) Salaries. — Provincial governors shall each receive an annual salary not to exceed six thousand pesos and provincial secretary-treasurers an annual salary not to exceed five thousand pesos, said salaries to be fixed by the department governor in the appointment and approved by the Governor-General with the appointment. The third member of the provincial board shall receive a compensation to be fixed by resolution of the provincial board of not less than five nor more than fifteen pesos for each day of actual attendance at the sessions of the board or for other duties he may be designated by the provincial
board to perform, but on no one day shall more than one compensation be allowed to such third member.

Provincial health officers shall each receive an annual salary not exceeding five thousand pesos, to be fixed by the department governor in the appointment and approved by the Governor-General with the appointment. They shall not be permitted to engage in private practice.

The salaries of provincial officers shall be paid out of provincial funds. The salaries herein provided shall be modified to conform with the general schedule of salaries prescribed for regularly organized provinces as soon as general provincial elections are held in accordance with the provisions of subsection (c) of this section.

[2408-22; 2429-1, 2, 7.]

SECTION 2586. The Provincial Fiscals. — There shall be a provincial fiscal who shall be the chief legal adviser of the province, and who shall have the following general powers and duties

(a) Civil cases. — He shall represent the province and municipalities thereof in all civil cases wherein the province or any of its political subdivisions, or any officer thereof, in his official capacity, is a party.

(b) Drafting of public documents. — He shall, when required, draw ordinances, contracts, bonds, leases, and other instruments involving any interest of the province or political subdivisions thereof, and inspect and pass upon any such instruments already drawn.

(c) Opinions. — He shall give his opinion in writing when requested by the provincial board, or any provincial officer, upon any question relating to the province or the rights or duties of any provincial officer, and he shall also act as legal adviser of each municipality or other political subdivisions of the province and shall upon request of any such officer submit in writing his opinion upon any question properly arising in the discharge of their public duties.

(d) Investigation of negligence or misconduct. — He shall, whenever it is brought to his knowledge that any municipal officer is guilty of criminal neglect or misconduct in office, or that any person, firm, or corporation holding or exercising any franchise or public privilege from any municipality of the province, 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 municipal president through the provincial board.

(e) Prosecutions. — He shall have charge of the prosecution of all crimes and misdemeanors, and also of violations of municipal ordinances appealed to, or brought before, the Court of First Instance of the province.

(f) Special counsel. — In cases where the interest of any municipality and the provincial government are opposed, he shall act on behalf of the provincial government and the municipality may retain special counsel. He shall also represent each municipality of his province in all litigation pending for or against the said municipality in any court except where two municipalities are adverse parties to the same litigation, and in cases involving controversies with the Roman Catholic Apostolic Church or its representatives as to the title or right of administration or possession of any church, convent, or cemetery, or other property used in connection therewith, in all of which cases the municipalities may employ special counsel.

(g) Criminal investigations. — He shall investigate all charges of crimes, and prepare the necessary informations or make the necessary complaints against the persons accused, and discharge all other duties in respect to criminal prosecution enjoined upon provincial fiscals generally.

(h) Taking of evidence. — He may, if he deems it wise, conduct investigations in respect to crimes, misdemeanors, and violations of municipal ordinances by taking oral evidence of reputable witnesses and for this purpose may, by subpoena summon witnesses to appear and testify under oath before him, and the attendance and evidence of an absent or recalcitrant witness may be enforced by application to the justice of the peace court or the Court of First Instance of the province.

(i) Suits on bonds, and so forth. — He shall, when requested by the provincial board or municipal council, institute and prosecute on behalf of the province or municipality concerned a suit on any bond, lease, or other contract and upon any breach or violation thereof.

[2408-23.]
SECTION 2587. The Provincial Health Officer. — There shall be a provincial health officer under the supervision and control of the chief health officer who shall have the following general powers and duties:

(a) **Supervision.** — He shall have general supervision over the health and sanitary condition of the province, and political subdivisions thereof.

(b) **Laws and ordinances.** — He shall execute and enforce all laws, ordinances, and regulations relating to the public health.

(c) **Recommendations.** — He shall recommend to the municipal and district councils the passage of such ordinances as he may deem necessary for the preservation of the public health.

(d) **Prosecution.** — He shall cause to be prosecuted all violations of sanitary laws, ordinances, or regulations.

(e) **Inspection.** — He shall in person or by authorized agents make sanitary inspection and may be aided therein by such members of the provincial and municipal police force or of the Philippine Constabulary as shall be designated as sanitary police by the provincial governor, chief of police, or proper Constabulary officer and by such sanitary inspectors as may be authorized by law.

[2408-24.]

SECTION 2588. The Provincial Engineer. — There shall be a provincial engineer who shall have general supervision and control over the construction, maintenance, and repair of all public works and permanent improvements in the province which exceed in estimated cost the sum of five hundred pesos, and over all contracts connected with such works.

[2408-25.]

SECTION 2589. Ex Officio Provincial Officers. — Until otherwise provided by law or executive order of the Governor-General, the department attorney and his assistant shall act as ex officio provincial fiscals, and the senior supervising engineer and his assistant shall act as ex officio provincial engineers without additional compensation. But the traveling expenses and per diems of the department officers herein mentioned while traveling as provincial officers shall be a proper charge against the funds of the respective provinces unless otherwise directed by the department governor.
ARTICLE III

The Provincial Executive

SECTION 2590. Provincial Governor — Duties. — The provincial governor shall be the chief executive officer of the province, and shall perform the following duties:

(a) Presiding officer. — He shall preside at all meetings of the provincial board hereinafter constituted.

(b) Execution of laws. — He shall see that laws are faithfully executed by all officers in the province.

(c) Suspension of municipal officers. — Upon the filing of charges or upon receiving authentic information of maladministration by any provincial employee or any officer of the municipality of the province he may suspend such officer in accordance with the provisions of section two thousand five hundred and ninety-nine hereof.

(d) Inspection of municipalities; investigations. — He shall at least once every six months visit every municipality in the province. While in the municipality, he shall hear all complaints made against the conduct of any municipal officer and take suitable action thereon.

(e) Public disorder. — Whenever in his opinion the public interest requires it, he shall call upon the senior officer in charge of the Constabulary in the province to suppress disorder, riot, lawless violence, or seditious conspiracy and to apprehend all violators of law. Whenever lawless violence or seditious conspiracy and disturbance of the public peace shall occur of so formidable character as to be beyond the power of the local and Insular police of the province to control or suppress, it shall be the duty of the provincial governor to call upon the department governor for assistance.

(f) Custody of Prisoners. — He shall, through a jailer and guards to be appointed by him, have custody of all prisoners held awaiting trial or duly sentenced to the provincial jail.

(g) Employees. — The provincial board may, by resolution approved by
the department governor, authorize the provincial governor to appoint such assistants, clerks, and other employees subject to the Civil Service Law as the public interests require at salaries to be fixed in the resolution.

(h) Reports. — Not later than the fifteenth day of January of each year, he shall make a report of the conditions of the province for the preceding year to the department governor, recommending therein such measures, executive or legislative, as may to him seem best for the betterment of the conditions in the province.

(i) Promulgation of laws and orders. — He shall make known to the people of his province by proclamations or communications delivered to the presidents of the various municipalities or districts of the province, all general laws or governmental orders which concern them.

[2408-27.]

ARTICLE IV

The Provincial Board

SECTION 2591. The Provincial Board, Members of. — The following officers of the provincial government, to wit, the governor, the secretary-treasurer, and the third member, shall constitute the provincial board. The provincial governor shall be the presiding officer of the board. In the absence or disability of the provincial governor, or if for any other reason he is unable to perform his official duties, the duties of the provincial governor shall be performed by the provincial secretary-treasurer. Copies of all the resolutions of the provincial board and executive orders of the provincial governor shall be furnished the department governor under such regulations as he may prescribe.

[2408-28.]

SECTION 2592. The Provincial Secretary. — The provincial secretary-treasurer shall be the recorder of the provincial board and shall attest all the official acts of the provincial government under the seal of the province and shall record all those of the governor's acts which are required by law to be recorded, except when acting as provincial governor, in which case a clerk of the provincial board shall attest the official acts of the provincial governor. He shall be the custodian of the provincial seal and shall receive from the provincial governor and file in his office all reports to the provincial governor required by law and shall
He shall on demand furnish certified copies of all public records and documents under his custody for which he may charge, to any private person, but not to any public official needing the same for a public purpose, the amount of ten centavos for every one hundred words of such copy, including the certificate, which amount shall accrue to the provincial treasury.

[2408-29.]

SECTION 2593. Duties and Powers of the Provincial Board. — It shall be the duty and within the power of the provincial board:

(a) Appropriations. — To appropriate moneys from any of its funds, except those the use of which is otherwise specifically fixed by law, for other purposes having in view the general welfare of the province and its inhabitants.

(b) Tax levy — Distribution. — To levy in its discretion upon the real estate of the province for provincial purposes an annual tax within the limitations prescribed by law.

(c) Provincial offices. — To provide by construction, purchase, or renting suitable offices for the provincial officers, and a courthouse containing a room or rooms suitable, in the opinion of the department governor, for the holding of court and for offices for the court officers, and a provincial jail in the municipality fixed by law as the capital of the province.

(d) Vault or safe. — To furnish a suitable vault or safe to the provincial secretary-treasurer, in which he shall keep the provincial and other public funds as long as they are in his custody, except as hereinafter provided.

(e) Provincial building. — To assign rooms for offices in the provincial building.

(f) Roads, bridges, and so forth. — To order, in its discretion, the construction, repair, or maintenance of roads, bridges, and ferries within its control, and to approve or reject contracts for such construction and repair, and the construction and repair of provincial buildings rented by the provincial secretary-treasurer, subject to the approval of the senior supervising engineer.

(g) Boundary roads, bridges, and so forth. — To agree upon the recommendation of the chief engineer with the provincial board of
an adjoining province on the terms within the limitations of law, upon which roads forming the boundary between the two provinces, and bridges and ferries crossing streams forming such boundary, shall be constructed, repaired, or maintained under the joint control of the two provincial governments. In the event of failure of the two interested provinces to agree, the controversy shall be decided by the department governor, whose decision shall be final.

(h) Suits on behalf of the province. — To direct, subject to the approval of the department governor as provided in subsection (k) of section two thousand five hundred and seventy-one hereof, the bringing or defense of suits on behalf of the provincial government and to compromise the same upon the recommendation of the provincial fiscal.

(i) Payment of salaries, debts, and so forth. — To order the monthly payment of all salaries provided by law and the payment of all lawfully contracted indebtedness, in accordance with such rules and regulations as the department treasurer may prescribe. The provincial board of every province composed in part of a subprovince is authorized, subject to the approval of the department governor, to fix or change by resolution the salaries of the lieutenant or deputy governors of such subprovince.

(j) Cart and sledge tax. — To provide in its discretion, a tax on carts and sledges for the protection of improved roads, subject to the approval of the department governor.

(k) Deposit of provincial funds. — To authorize the provincial secretary-treasurer to deposit so much of the provincial funds as may not be needed in the near future for public use in a bank of deposit of approved standing in the Islands. All interest paid on such deposit shall inure to the benefit of the provincial treasury, and no funds shall be deposited in the bank by the treasurer until there shall be spread upon the minutes of the board a resolution reciting and approving the exact terms of the contract of deposit in the bank. The bank shall certify the monthly balances of provincial funds held by it to the provincial governor and to the department treasurer. But the provincial treasurer of any province organized under this title, shall deposit his surplus provincial funds with the department treasurer whenever the department treasury shall be designated as the depository for the provincial funds of the province by the department.
Meetings. — To hold regular weekly meetings upon a day to be fixed by the board, and special meetings upon the call of the governor. The meetings of the board shall be open to the public.

Agricultural pests. — To adopt, by resolution, regulations for the suppression of any agricultural pest like locusts or cattle disease, to post the same in five conspicuous places in each pueblo, to provide for enforcement of same by fixing penalty for their violation not exceeding two hundred pesos fine or thirty days' imprisonment, and to appropriate from the provincial treasury the necessary expenses in organizing the temporary force of employees needed to enforce regulations and in paying costs of prosecutions before justices of the peace.

Hours of labor. — To adopt rules regulating the hours of employment of the subordinates in the various provincial offices, subject to the approval of the administrative council.

Provincial seal. — To provide a seal for the province.

School buildings, construction, and so forth. — To provide, if deemed expedient by the provincial board, by construction, purchase, or renting, such school building or buildings in the province as in the opinion of the board may be necessary, to be used for the free secondary instruction of pupils resident in the province, such secondary instruction being understood to include, in addition to academic and commercial subjects, manual training, instruction in agriculture, and normal-school instruction, and to provide for the payment of all expenses of maintaining such public school or schools of secondary instruction as may be established in the province, and the schools in their establishment and conduct shall be subject to the general supervision and control of the superintendent of schools in accordance with the provisions of section two thousand five hundred and seventy-eight hereof. Until such time, however, as the department governor shall decide that the condition of finances of the province will justify for the future the payment of the salaries of teachers and the expense of supplies and equipment for secondary schools from the provincial treasury, such salaries and expense may be borne by the department. And if for any reason a province is not prepared to establish a secondary or high school, the provincial board of such province may provide from the provincial funds for the
payment of the tuition, in a high school in any other province or in
the city of Manila, of such pupils as may wish to enter such high
school and are declared by the proper school authorities to be
especially fitted and qualified to receive secondary instruction.

(q) **Allowance for students under certain conditions.** — To appropriate
from the general funds of the province, not otherwise appropriated,
the amount necessary for one or two permanent allowances at a rate
of not exceeding forty pesos a month each for one or two students in
the University of the Philippines or in any governmental educational
institution beyond the limits of the province, for such purposes and
under such conditions as are prescribed by general law.

(r) **Loans to municipalities.** — To appropriate, in its discretion, moneys
from any of its funds in excess of all just debts and liabilities falling
due within the fiscal year, except those funds the use of which is
otherwise specifically fixed by law, for loans to municipalities or
districts of the province under such conditions as to the use of the
funds loaned and as to the repayment of the loans with interest at
three per centum per annum as may be fixed by the provincial board.

(s) **Employees injured in line of duty.** — To provide, in its discretion, for
the payment from provincial funds of their regular compensation
during the period of their disability, not exceeding ninety days, to
unclassified employees of the provincial government, including
laborers, when said employees or laborers are injured in the line of
duty, the necessary expenses of medical attendance, transportation,
and hospital fees for such injured employees or laborers, and in case
of their death from said injuries, their reasonable burial expenses and
a donation in money to the family of the deceased employee or
laborer in a sum not exceeding ninety days' pay.

(t) **Salaries in municipal capitals.** — To authorize municipal councils of
the capitals of provinces and subprovinces to fix the salaries of the
municipal officers of said capitals at an amount higher than that
authorized in the scale established in chapter fifty hereof according
to the class of the municipality, and to exempt capitals of provinces
from compliance with any provision of law which restricts the power
of a municipal council in the free disposition of their own funds.

(u) **Land and cedula tax, extension of payment.** — To extend by
resolution, whenever in its judgment the public interest requires, the
time for the payment of the land tax or cedula personal tax without
penalty, for a period not exceeding six months.

(v) *Remission of land tax.* — To remit, by a resolution, by reason of general failure of crops or for other good and sufficient cause, the collection of the land tax in the province in whole or in part for a period not exceeding one year at a time. The department governor, also, may of his own motion remit the collection of the land tax in any of the provinces organized under this title in accordance with the provisions of subsection (i) of section two thousand five hundred and seventy-one hereof.

(w) *Increased cedula tax.* — To provide by resolution, in its discretion, for the increased cedula tax, and said resolution shall be and remain in force and effect during the year of its adoption and also subsequent years without further action by the board until repealed by another resolution of said board, and perform such other duties regarding the cedula tax as are imposed by law on provincial boards generally.

(x) *Approval by department governor.* — No appropriation or resolution made pursuant to the provisions of subsections (q), (r), (s), (t), (u), (v), and (w) of this section shall be valid or take effect until it shall have been approved by the department governor, or unless and until thirty days after receipt of notice thereof by the department governor shall have passed without the disapproval of the department governor having been given.

(y) *Offices and equipment for certain officers.* — To provide and equip by construction, purchase, or renting suitable offices for the following officers, in addition to such provincial officers herein expressly provided, to wit, district auditor, division superintendent of schools, and observer for the Weather Bureau, and such other officers as may be authorized to render service in connection with the provincial governments herein established.

(z) *Surveys and examinations.* — To order, in its discretion the execution by the senior supervising engineer at provincial expense of such minor surveys and examinations as may be necessary to determine the advisability of making public improvements, either by the provincial government, the department, or the Insular Government, within the jurisdiction of the province. But no survey or examination costing more than five hundred pesos shall be commenced without the previous approval of the department
governor.

(aa) Provincial pound. — To provide a provincial pound.

[2408-30.]

SECTION 2594. Provincial Toll Ferries. — Whenever for thirty days after service of a request by the provincial board any municipality declines or neglects to establish and maintain a suitable system of ferries for public use, the provincial board may designate, subject to revocation by the department governor, such ferries as provincial toll ferries, may make appropriations from the provincial road and bridge fund for the construction, maintenance, and operation thereof, and may from time to time, subject to the approval of the department governor, establish reasonable rates of tolls to be paid for the use thereof. Officers and enlisted men and civil employees of the United States Army, Navy, and Marine Corps, other branches of the Federal service, and other Government officials and employees shall be exempt from the payment of such tolls. The proceeds from any such provincial toll ferry shall go into and become a part of the provincial road and bridge fund of the province in which the ferry is operated.

Whenever either the department governor or the provincial board shall decide that the financial situation of a province is such that the collection of tolls on any ferry may be discontinued without injury to the welfare of the province, the department governor or the provincial board, as the case may be, shall so order and thereafter such ferry shall be free for public use.

[2408-31.]

SECTION 2595. Condemnation Proceedings. — The provincial board is authorized, for and in behalf of the province, subject to the approval of the department governor, to acquire real estate by the exercise of the right of eminent domain for school, cemetery, and park purposes, for provincial buildings, for opening and widening streets, for market sites, and public plazas, for the construction of crematories, artesian wells, and drainage, water supply and sewer systems, cesspools, wharves, and piers. The rights granted in this section shall otherwise be exercised in the manner prescribed by law.

[2408-32.]

SECTION 2596. Convention of Municipal Presidents. — The provincial board is hereby authorized, whenever in its discretion the public good requires, to call a convention or meeting of any or all of the municipal presidents of the province at such place and time as it may designate, and it shall be the duty of the presidents called to attend the same. Not less than one nor more than four such
conventions or meetings shall be called in any one year except upon previous approval of the department governor. In case any such convention or meeting is called for the purpose of considering or acting on special business, the call shall so state. The actual and necessary traveling expenses, going and returning, of the presidents called and actually attending such meetings shall be paid out of the provincial treasury upon approval by the provincial board, but shall not exceed the maximum amount allowed by law for traveling expenses of provincial officers. During the time that the municipal president is absent for the purpose of attending any such meeting the vice-president shall act in his place and shall receive therefor out of the municipal treasury a sum equal to the salary due the president for the same time. The president shall also receive the salary while absent for the said purpose.

[2408-33.]

ARTICLE V

Finance

SECTION 2597. Provincial Secretary-Treasurer — Duties and Powers. — There shall be a provincial secretary-treasurer; but the department governor may, in his discretion, authorize the department treasurer in person or by deputies to perform, in whole or in part, the duties devolving upon the provincial secretary-treasurer, without extra compensation, and the traveling expenses of the department treasurer or his deputies, when acting as provincial secretary-treasurers, shall be a proper charge against the funds of the respective provinces. The secretary-treasurer shall be the chief financial officer of the province, and his duties shall be as follows

(a) Assessment of property. — He shall keep on file a copy of the tax assessment list of all real property in the province in his office, and shall make an alphabetical index thereof, which list and alphabetical index shall be a public record.

(b) Collection of taxes. — Except where otherwise specially provided, he shall, by himself or deputy, collect all taxes imposed upon property or persons in the province.

(c) Appointment of clerks, deputies, and so forth. — He Shall have power to appoint as many deputies or clerks in his office as he may deem necessary, after he has obtained the approval of the provincial board and the department treasurer. Such deputies and clerks shall be selected under the provisions of the Civil Service Law. He may also
require any municipal treasurer to act as deputy provincial treasurer.

(d) **Custodian of funds.** — He shall be the custodian of all funds and property of the province and shall account for all such in accordance with such rules and regulations as may be prescribed for such treasurers.

(e) **Register of certificates.** — He shall keep in his office open to the inspection of any person, a register of all certificates of registration issued in his province.

(f) **Tax assessor.** — He shall act as ex officio provincial assessor.

(g) **Accounts to district auditor.** — The provincial treasurer shall render such accounts as the district auditor may require of him.

(h) **Requisition of supplies — Property account.** — All supplies, equipment, or property shall be purchased by him from the department treasurer upon the order of the provincial board, for the use of the provincial officers, except such supplies and equipment which may be purchased in the local market at economical rates. Every requisition shall be accompanied by a certified copy of the resolution of the provincial board or municipal council making the necessary appropriation to cover the cost and expenses thereof, together with a certificate showing that there is sufficient money in the provincial or municipal treasury to cover the cost and expenses incurred by reason of the requisition.

(i) **Mining recorder.** — He shall act as mining recorder for the province.

(j) **Record of licenses.** — He shall keep a record, open to public inspection, of the names of all persons paying municipal licenses or privilege taxes, arranged alphabetically.

(k) **Additional duties.** — He shall perform such other lawful duties as may be required of him by the department treasurer.

[2408-34; 2439-1.]

SECTION 2598. **Collection of Provincial Taxes.** — The taxes levied by order of the provincial board shall be collected at the same time and in the same manner as taxes levied for municipal purposes in accordance with legislation now existing or hereafter enacted and the same procedure for appeal now or hereafter
provided for municipal taxation shall be open to a taxpayer who disputes the legality of the provincial taxes. All the provisions of law for the assessment of the value of taxable property, for the enforcement of the collection of taxes and the forfeiture of property for delinquent taxes together with the redemption of land and the remedies therein provided for alleged unjust taxes, shall apply to the collection and enforcement of provincial taxes, including the provision for penalties, and the municipal and provincial taxes may be collected in one legal proceeding in the name of the provincial treasurer for the use of the municipality and the province.

[2408-35.]

ARTICLE VI

Suspensions and Removals

SECTION 2599. Procedure in General. — The following shall be the general procedure in removal and suspension of provincial and municipal officers and employees:

(a) Provincial officers. — Provincial officers may be suspended and removed for cause by the department governor in accordance with the provisions of subsection (g) of section two thousand five hundred and seventy-one hereof. The action of the department governor removing a provincial officer may be reviewed by the Governor-General upon appeal filed by the respondent officer.

(b) Provincial employees. — Provincial employees other than officers may be suspended by the provincial governor and removed by the majority vote of the provincial board, from whose decision an appeal shall lie to the department governor.

(c) Municipal officers. — Municipal officers and chiefs of police may be suspended by the provincial governor and removed by the majority vote of the provincial board. In case of removal, the respondent municipal officer shall be entitled to an appeal to the department governor whose decision shall be final.

(d) Municipal employees. — Municipal employees other than officers may be suspended by the municipal president and removed by the majority vote of the municipal council, except clerks of the municipal treasurer who may only be suspended by the latter. In case of removal, the respondent municipal employee may appeal to the provincial board whose decision shall be final.
(e) General provisions. — Whenever any provincial or municipal officer or employee shall be suspended in accordance with the provisions of this section, it shall be the duty of the suspending officer not later than ten days from the day of the suspension to file written charges with the provincial board or municipal council, as the case may be, setting forth the nature of the complaints made against the suspended officer or employee. The board or council shall, at its first meeting held thereafter, whether the same be a regular or special meeting, furnish a copy of said charges to the accused officer or employee with a notification of the time and place of the hearing upon said charges, and at the time and place appointed the board or council shall proceed to hear and investigate the truth or falsity of the said charges, giving the suspended officer or employee full opportunity to be heard. The hearing shall occur as soon as may be practicable and in any event not later than fifteen days from the date the accused is furnished a copy of the charges, unless the suspended officer or employee shall, on good and sufficient reasons, request an extension of time to prepare his defense. The hearing before the board or council shall be public and shall be held without any unnecessary delay, and the testimony of the witnesses shall be taken in writing. Within thirty days after completion of the investigation, the board or council shall render in writing its findings as to the truth or falsity of the charges and decide whether or not the accused shall be dismissed from the service or punished by suspension not to exceed six months. From the decision of the board or council the respondent officer or employee shall be entitled to an appeal as hereinbefore prescribed, if the appeal is filed within fifteen days after receipt by such respondent officer or employee of the findings and decision of the board or council. Immediately upon receipt of notice of such appeal the board or council shall transmit the record containing the charges, evidence taken, findings, and decision in the case to the authority empowered to decide the appeal. In case the suspended officer or employee is ordered reinstated, payment may be ordered of his salary for the time of his suspension, but in no case shall payment of salary during the period of suspension be made to a suspended officer or employee who has been reinstated, unless such payment is expressly ordered to be made by the department governor.

(f) Special powers of department governor. — The provisions of this section shall not be construed to deprive the department governor of the power to investigate on his own motion, and for cause to suspend
any officer or employee of the department or political subdivision thereof, and, with the consent and approval of the administrative council, remove such officer or employee.

[2408-36.]

CHAPTER 54

The Municipal Governments

ARTICLE I

General Provisions

SECTION 2600. Municipal Corporations. — The provincial board of any province established under this title may by resolution approved by the department governor, organize any territory within the province as a municipality in accordance with the provisions of this chapter.

(a) Municipalities excepted. — Municipalities heretofore established within the department are continued and recognized as municipal corporations unless and until reorganized in accordance with the provisions of this title.

(b) Names and corporate powers. — Municipalities organized hereunder shall be known by the names heretofore adopted, unless otherwise specifically stated in the resolution of the provincial board approved by the department governor. Under such names they may sue and be sued, contract and be contracted with, acquire and hold real and personal property for the general interests of the municipality, and exercise all the powers hereinafter conferred upon them.

(c) Division into barrios. — Each municipality shall be divided into barrios. For the purpose of the first elections existing barrios shall be recognized, unless expressly readjusted by resolution of the provincial board creating the municipality, which resolution shall fix the capital thereof.

(d) Classification. — Municipalities of the first class shall be those which contain not less than twenty-five thousand inhabitants, and those which are the seat of a provincial government regardless of the number of inhabitants; of the second class, those containing eighteen thousand and less than twenty-five thousand inhabitants; of the third class, those containing ten thousand and less than eighteen thousand
inhabitants; of the fourth class, those containing less than ten thousand inhabitants.

(e) **Department governor determines classification.** — In case of controversy the department governor shall determine to which class a municipality shall belong.

[2408-37.]

SECTION 2601. **Municipal Salaries.** — The president and municipal secretary shall receive such salaries as the council shall fix; the salary of the municipal treasurer shall be fixed by the provincial board. The municipal treasurer may also act as a deputy of the provincial treasurer and receive additional compensation therefor, to be paid from provincial funds, as the provincial board may fix and the department governor approve. Salaries shall not exceed the following rates per annum:

(a) **Municipalities, first-class.** — In cases of municipalities of the first class: For president, one thousand two hundred pesos; for municipal secretary, eight hundred pesos; and for municipal treasurer, nine hundred pesos.

(b) **Municipalities, second-class.** — In cases of municipalities of the second class: For president, one thousand pesos; for municipal secretary, five hundred pesos; and for municipal treasurer, six hundred pesos.

(c) **Municipalities, third-class.** — In cases of municipalities of the third class: For president, eight hundred pesos; for municipal secretary, four hundred pesos; and for municipal treasurer, four hundred pesos.

(d) **Municipalities, fourth-class.** — In cases of municipalities of the fourth class: For president, six hundred pesos; for municipal secretary, three hundred pesos; and for municipal treasurer, three hundred pesos.

(e) **Salary of acting president.** — The salary of the president, during the period when the vice-president or a councilor performs the duties of president, shall be drawn by the vice-president or the councilor performing such duties.

(f) **Honorary offices.** — The vice-president and the councilors, except when serving as president, shall receive no compensation, their offices being honorary. But with the approval of the provincial board first had, the municipal council is authorized to fix the rate or rates
for reimbursement of actual and necessary traveling expenses incurred by the vice-president and councilors in attending sessions of the council.

(g) Municipal treasurer as secretary — Additional compensation. — Whenever the municipal treasurer shall, in addition to the regular duties of his office, perform the duties of municipal secretary prescribed in section two thousand six hundred and nine hereof, the municipal council shall fix the extra compensation which he shall receive therefor; but in no case shall the total salary received by the municipal treasurer from municipal funds exceed the limit fixed by law for salaries of municipal presidents, except as hereinafter provided. The eligibility of a municipal treasurer for his office shall be sufficient qualification for his performance of the duties of municipal secretary in accordance with the provisions of this paragraph.

(h) Maximum salary inadequate — May be raised. — When, by reason of exceptional circumstances, the maximum salary herein authorized for any nonelective municipal officer is found by the provincial board to be inadequate, that board may fix and the department governor approve such higher rate as may be necessary to secure and retain the services of a competent appointee, and such salary shall be paid from the funds of the municipality concerned, other provisions of this title to the contrary notwithstanding.

[2408-38.]

SECTION 2602. Government — How Vested. — The government of each municipality established under this chapter is hereby vested in a president, a vice-president, and one representative from each barrio of the municipality who shall be designated as councilor.

[2408-39.]

ARTICLE II

Municipal Officers and Employees

SECTION 2603. Appointment of President — Election of Vice-President and Councilors. — The municipal president shall be appointed by the provincial governor subject to the approval of the department governor. The vice-president shall be chosen at large by the qualified electors of the municipality; the councilor
of each barrio shall be chosen by the qualified electors of the barrio.

The provisions of the Election Law not inconsistent with this title shall apply to municipal elections in the department, except that not only those persons otherwise qualified who speak, read, and write English or Spanish, but also those who speak, read and write any of the local native dialects, shall be entitled to vote at such elections.

[2408-39, 54 (b); 2429-8, 9.]

SECTION 2604. Other Nonelective Officers. — There shall be in each municipality a secretary, a treasurer, and such other nonelective officers and employees as the council shall deem necessary and provide for and the provincial board shall authorize, except that in municipalities where the provincial board may deem it necessary for purposes of economy, the board may by resolution provide that the duties of municipal secretary and municipal treasurer shall be performed by one officer who shall be known as the municipal secretary-treasurer and who shall be appointed in the manner hereinafter prescribed for the municipal treasurer.

[2408-40.]

SECTION 2605. Municipal Officers and Employees in General. — All municipal officers and employees shall be subject to the following provisions:

(a) Term of office. — All appointive officers and employees shall hold office during good behavior.

(b) Additional powers and duties. — Every municipal officer shall, in addition to the powers and duties in this title expressly imposed and granted, have such further powers and perform such further duties as may be prescribed by law or ordinance.

[2408-41.]

SECTION 2606. Qualifications. — Municipal officers and employees shall have the following qualifications in general:

(a) President, vice-president, and councilors. — A president, vice-president, or councilor shall have the qualifications prescribed by law for elective municipal officers, except that in the case of an appointive municipal president it will be sufficient if he is a duly qualified elector of the province.

(b) Secretary. — A secretary shall be able to read, write, and speak
intelligently a local dialect generally understood in the municipality, and the Spanish or English language.

(c) Ecclesiastics, soldiers, and so forth. — In no case shall there be elected or appointed to a municipal office ecclesiastics; soldiers in active service; persons receiving salaries from provincial, departmental, or Insular funds; those who are delinquent in the payment of public taxes; or contractors for public works within the province.

[2408-42.]

ARTICLE III

The Municipal Executive

SECTION 2607. The Municipal President. — The municipal president shall be the chief executive officer of the municipality and shall have the following general powers and duties:

(a) Observation and enforcement of laws. — He shall take care that all laws, ordinances, regulations, and resolutions in force in the municipality are duly observed and executed within the jurisdiction of the municipality.

(b) Authority over municipal officers. — He shall see that all other officers of the municipality faithfully discharge their respective duties, and to that end may, with the approval of the provincial governor, cause to be instituted any appropriate criminal action or take other proceedings to bring the attention of the proper superior officer to the derelictions of the municipal official.

(c) Recommendations to council. — He shall give to the municipal council from time to time such information and recommend such measures as he shall deem advantageous to the municipality.

(d) Meetings of council. — He shall preside at all meetings of the municipal council; shall have the right to vote on ordinances or other matters coming before the council only in the case of a tie vote; shall sign the secretary's record of the proceedings of each meeting of the council, at the same meeting at which same is approved by the council; and shall sign all ordinances and resolutions.

(e) Bonds, contracts, and so forth. — He shall sign all bonds, contracts,
and obligations of the municipality, pursuant to a resolution of the council, in each instance, unless otherwise herein provided.

(f) *Appointments.* — He shall appoint, by and with the consent of the majority of all the members of the council, the municipal secretary, all nonelective municipal officers and employees that may be provided for by law or by ordinance with the exception of school-teachers, the municipal treasurer, and his subordinates; but the appointment of municipal secretary and chief of police shall be subject to the approval of the provincial governor.

(g) *Nominations.* — He shall make all nominations at the first meeting of the council after assuming the duties of his office except for those offices and employments in which a vacancy may occur during his term. In case the council shall reject any of the nominations made by him, he shall be entitled to appeal to the provincial board whose decision shall be final. In case a vacancy occurs in any of the above named offices during the term of office of the president, he shall submit a nomination to the council at the first regular meeting after the occurrence of the vacancy.

(h) *Judicial proceedings.* — He shall cause to be instituted judicial proceedings to recover property and funds of the municipality wherever found or otherwise to protect the interests of the municipality, and shall cause to be defended all suits against the municipality, subject to the approval of the municipal council.

(i) *Public order, calamities, and so forth.* — He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods, and the effects of storms or other public calamities.

(j) *Collection of taxes.* — He shall assist the provincial treasurer and his deputies in the collection of taxes.

(k) *Judicial powers.* — He shall act as *ex officio* justice of the peace for the municipality in the absence of the justice and auxiliary justice of the peace therein, subject to the provisions and limitations of general law. Fees collected by him while acting as justice of the peace shall be covered into the municipal treasury.

(l) *Inspection of barrios.* — He shall at least once every three months visit every barrio within the municipality.
Annual report. — He shall, on or before the tenth day of January of each year, prepare and present to the provincial governor an annual report covering the operations of the municipal government during the preceding year.

[2408-43.]

SECTION 2608. The Vice-President. — The vice-president shall be a member of the municipal council and shall, during the temporary absence of the president from the municipality or his disability for any reason, discharge the duties of his office and exercise all his powers; and in case of death, removal, or permanent disability of the municipal president the vice-president shall act as temporary president until a new president is appointed and qualified.

[2408-44.]

SECTION 2609. The Municipal Secretary. — The municipal secretary shall have the following general powers and duties:

(a) Council meeting. — He shall act as secretary of the municipal council, whose meetings it shall be his duty to attend.

(b) Journal of proceedings. — He shall record all ordinances passed by the municipal council with the dates of the passage and publication of the same.

(c) Seal. — He shall keep the corporate seal and affix the same with his signature to all ordinances and other official acts of the president or council.

(d) Posting. — He shall cause each ordinance passed to be posted as herein provided.

(e) Documents, and so forth. — He shall have charge of all records and documents of the municipality for which provision is not otherwise made, and shall, on demand furnish certified copies of all municipal records and documents and collect and receive therefor a fee of ten centavos per one hundred words which shall accrue to the municipal treasury.

(f) Civil register. — He shall keep a civil register as prescribed for the regularly organized municipalities.

(g) Ordinances, resolutions, and so forth. — He shall, within thirty-six
hours after any session of the council or the issuance of an executive order, forward a correct and certified copy of each act, resolution, and ordinance passed thereat, and of every executive order, properly numbered, to the provincial board. He shall also, within the thirty-six hours aforesaid, forward to the provincial treasurer a copy of each act, resolution, or ordinance authorizing or necessitating the collection of municipal revenues. He shall translate or cause to be translated each ordinance into the dialect generally spoken in the municipality and forward copies thereof to each municipal councilor.

(h) Other duties. — He shall perform such other duties as the president or council may direct.

[2408-45.]

ARTICLE IV

Municipal Council and Councilors

SECTION 2610. Municipal Council — Duties. — There shall be a municipal council composed of the president, vice-president, and one councilor for each barrio.

(a) Meetings. — The council shall fix the times and places, for its regular meetings, which shall be held once in every two weeks, and shall hold special meetings when called by the president. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed. Meetings shall be open to the public unless otherwise ordered by an affirmative vote of a majority of its members.

(b) Rules of procedure. — It shall keep a record of its proceedings and determine its rules of procedure not herein set forth.

(c) Quorum. — A majority of the council shall constitute a quorum for the transaction of business, but a smaller number may adjourn from time to time. The ayes and noes 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 motion or resolution.

(d) Ordinances, resolutions, and so forth. — The affirmative vote of a majority of all the members of the municipal council shall be necessary for the passage of any ordinance or any resolution, or
motion directing the payment of money or creating liability, but other measures shall prevail upon the majority vote of the members present at any meeting duly called and held. Each ordinance shall be sealed with the municipal seal, signed by the president and municipal secretary, and duly recorded. Each ordinance shall, on the day after its passage, be posted by the municipal secretary at the main entrance to the municipal building and shall take effect and be in force on and after the tenth day following its passage, if no date is fixed in the ordinance.

(e) Passing on nominations. — At the first regular meeting after the appointment or election and qualification of a new president, the council shall pass on his nominations of nonelective municipal officers and employees and shall prescribe the duties of all appointive municipal officers and employees when not determined by this title or municipal ordinances.

(f) Annual report and budget. — During the month of January of each year the council shall prepare and present to the provincial treasurer for approval a report containing in itemized form and in detail:

1. Inventory. — An inventory of land, buildings, and other property, real and personal, belonging to the municipality, including cash in the treasury.

2. Liabilities. — A statement of the liabilities of the municipality.

3. Revenues. — An estimate of the revenues of the municipality from all sources for the ensuing fiscal year, with a statement opposite each item of the amounts realized from such sources during the preceding twelve months.

4. Ordinary expenses. — An estimate of the ordinary expenses for the ensuing year with a statement opposite each item of the corresponding expenses during the preceding twelve months. The estimated expenses shall not exceed the estimated resources. This estimate shall include a statement of outstanding indebtedness, if such exists.

5. Extraordinary expenses. — An estimate of such extraordinary expenditures as may be necessary for any purpose, the approximate total expenditure recommended, and the amount
which it is expected to expend during the ensuing year; also an itemized statement of the extraordinary expenditures during the preceding twelve months.

(6) **Additional estimate.** — Expenses not provided for in the annual estimate can be incurred and paid only after the approval of an additional estimate therefor in the manner provided in this section.

The report and budget herein provided for may be modified from time to time and shall be in such form as may be prescribed by the provincial treasurer. In case the council is dissatisfied with the action of the provincial treasurer disapproving any item or items of the budget an appeal may be taken to the provincial board whose decision shall be final.

(g) **Vacancies.** — The provincial governor, with the advice and consent of the provincial board, shall fill temporary vacancies in the offices of vice-president or municipal councilor, and whenever a president, vice-president, or councilor is suspended shall appoint some person to discharge his duties until he is reinstated or until he is removed and the vacancy thus occasioned is filled. Whenever the election of an elective municipal officer shall have resulted in a failure to elect, or in the event of the death of a municipal officer-elect, prior to his taking office, or whenever any municipal officer-elect shall, for any reason, fail to qualify, the provincial board shall appoint a duly qualified elector of the municipality to fill the vacancy until his successor shall have been duly elected and shall have qualified for the subsequent term.

(h) **Provincial board, supervision by.** — The provincial board shall approve or disapprove any act, ordinance, or resolution, orders of the municipal council, and executive order of the municipal president.

All health ordinances shall be subject to the approval of the chief health officer as provided in chapter forty-eight hereof. Any attempt to enforce such act, ordinance, resolution, or executive order, after the disapproval or suspension thereof, shall be brought to the attention of the municipal council, shall be sufficient ground for the dismissal of the officer or officers attempting to enforce the same. Should the council or the president be dissatisfied with the decision of the provincial board, an appeal may be taken by it or him to the department governor, who shall decide the same question which was presented to the provincial board and either affirm or reverse the decision of the provincial board.
If the decision of the provincial board is affirmed, the act, ordinance, resolution, or executive order involved shall be null and void. If, however, he shall reverse the decision of the provincial board, then and in that case notice of his decision shall be given to the provincial board and to the council of the municipality appealing, and upon receipt of notice by the appellant, the act, ordinance, resolution, or executive order shall be revived and come into force again. Pending the decision on appeal from a decision of the provincial board annulling any act, ordinance, resolution, or executive order, the same shall have no force and effect. Nothing in this subsection shall be construed to deprive any judicial tribunal of power to hold void for want of statutory authority any act, ordinance, or resolution of a municipal council or executive order of a municipal president, the validity of which shall be involved in any cause arising before such tribunal, without respect to the decision of the executive authorities.

[2408-46.]

SECTION 2611. The Municipal Council — Powers. — The municipal council shall have power by ordinance or resolution:

(a) **Appropriations.** — To make necessary appropriations for the expenses of government of the municipality, and establish and fix therein the salaries of municipal officers and employees, except as herein provided.

(b) **Property.** — To purchase, receive, hold, sell, lease, convey, and dispose of property, real and personal, for the benefit of the municipality. But the express authorization of the provincial governor shall be necessary to alienate or constitute any lien upon any real property of the municipality, and, with the prior authorization of the department governor, to close in whole or in part any municipal road, street, alley, park, or square, and to devote the same to any municipal purpose, or to convey the same, with or without money consideration, to the department, province, or to the Insular, Government for governmental purposes. And no road, street, alley, park, or square, or any part thereof, shall be closed without indemnifying any person prejudiced thereby.

(c) **Levy, collections, and expenditures of taxes.** — To provide for the levy and collection of taxes and other municipal revenues, as provided by law, and apply the same to the payment of municipal expenses in accordance with appropriations.

(d) **Licenses and license fee.** — To issue licenses fixing the amount of
the license fee for the following:

Hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods, personally carried by the huckster or peddler, auctioneers, plumbers, barbers, tailor shops, bakeries, manicuring establishments, massage parlors, embalmers, collecting agencies, mercantile agencies, transportation companies and agencies, advertising agents, tattooers, hotels, clubs, restaurants, lodging houses, boarding houses, livery stables, boarding stables, laundries, cleaning and dyeing establishments, establishments for the storage of highly combustible or explosive materials, public warehouses, circus and other similar parades, public vehicles, bicycles, horse races, bowling alleys, pawnbrokers, dealers in second-hand merchandise, junk dealers, billiard tables, theaters, theatrical performances and all other performances and places of amusement, shooting galleries, slot machines not used for gaming, and merry-go-rounds; to license or prohibit dance halls; and the selling, giving away, or disposing in any manner of any intoxicating, spirituous, vinous, or fermented liquors, and determine the amount to be paid for such licenses. But nothing in this section shall be held to repeal or modify the provisions of law prohibiting the sale, gift or other disposal of intoxicating liquors, other than native wines and liquors, to non-Christian inhabitants.

If after due investigation the president shall decide that any person licensed under the provisions of this subsection is abusing his license and privilege to the injury of the public morals or peace or that any place so licensed has been or is conducted in a disorderly or unlawful manner, or is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute, he may by order summarily revoke such license, subject to appeal to the provincial governor, whose action on the appeal shall be final. Such revocation shall operate to forfeit to the municipality all sums which may have been paid for said license and to prohibit the issuance to the person whose license is revoked of any other license for a term which may be fixed in said order.

(e) Regulations for conducting business. — To make regulations for the conducting of the business of the persons and places named in subsection (d) of this section. To regulate the business and fix the location of blacksmith shops, foundries, steam boilers, steam engines, lumber yards, sawmills, and other establishments likely to
endanger the public safety by giving rise to conflagrations or explosions; to regulate the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, nitroglycerin, petroleum, or any of the products thereof and of all other highly combustible or explosive materials.

(f) Public buildings. — To provide for the erection or rental of public buildings necessary for the use of the municipality.

(g) Schools. — To establish and maintain primary schools, subject to the limitations of law.

(h) Scholarships. — To grant scholarships to municipal teachers and male and female students in the municipality, under such conditions as it may deem convenient to prescribe, subject to the approval of the provincial board and the department governor.

(i) Building regulations. — To establish fire limits, and prescribe the kind of buildings and structures that may be erected within said limits, and the manner of constructing and repairing the same.

(j) Fire department. — To erect engine houses, and provide fire engines, hose carts, hooks and ladders, and other equipment for the prevention and extinguishment of fires, and to provide for the management and use of the same. Until further provision is made, the law providing for fire protection in municipalities having no paid fire department, except as to the number of authorized volunteer firemen, shall apply to all municipalities.

(k) Lights, fires, and fireworks. — To regulate the use of lights in stables, shops, and other buildings and places, and to regulate or restrain the building of bonfires and the use of firecrackers, fireworks, torpedoes, and pyrotechnic displays.

(l) Storms and calamities. — To make suitable provisions to insure the public safety from conflagrations, the effects of storms, and other public calamities, and to provide relief for persons suffering from the same.

(m) Streets, sidewalks, plazas, parks, water supply, and so forth — Special assessment. — To provide for laying out, opening, extending, widening, straightening, closing up, constructing, or regulating, in whole or in part, any public plaza, square, street,
sidewalk, trail, park, waterworks, or water mains, or any cemetery, sewer, sewer connection or connections, either on, in, or upon public or private property; to provide for ascertaining whether any, and what amount in value, of damage will be caused, or benefit will accrue to the owner or possessor of any land, premises, or improvements, whether public or private, by reason of any such work and for which such owner or possessor should be compensated, or should pay a compensation, and provide for assessing, levying, and collecting, either generally on the whole assessable property within the municipality, specially on the property benefited, or on all the property within any stated area or district within the bounds of said municipality which it may create and establish for any such purpose, the whole, or any part of the amount of damages and expenses which, as so ascertained, will be incurred in and about any such work or construction as aforesaid within the bounds of said municipality; to provide for the payment of such compensation as may be found to be due to any person or persons entitled thereto; to provide, when the owners or possessors of such lands, premises, or improvements shall not properly and fully pay to such official and at such time or times and manner as it shall fix therefor any amount or amounts which may be found and declared to be due as and for such assessment as aforesaid, for filing in the proper and appropriate registers or records of property declarations of such amounts so found due, which amounts shall in each and all cases and upon and after such filing, be and become liens upon and against such lands, premises, or improvements; that said liens shall have and take precedence over all other liens of every kind and nature whatsoever whether antecedent or subsequent in point of time, save and except annual or other regular tax liens; and that said liens shall be enforced and collected by the same officials, in the same manner and under the same penalties as to time and interest, as annual or other regular tax liens, and shall, when so paid or collected, be paid in and credited to the appropriate assessment fund, whether general or special, and be disbursed therefrom in such and no other manner as shall be provided in the ordinance creating such assessment and fund; to carry into effect by ordinance the powers hereinbefore granted in this subsection, but no ordinance shall provide for more than one project of any of the kinds named herein, nor create more than the one district, assessment, and fund necessary and appropriate therefor, and in each and every such ordinance provision shall be made for notice to any and all persons interested, giving them and each of them not
less than two weeks from and after the date of depositing a notice in
the post office at the municipality in a securely sealed post-paid
wrapper addressed to each person affected thereby and assessed
thereunder at his last known place of residence, or at the municipality
if no place of residence is known, or to an agent who may be or may
have been appointed by such person in writing, in which to appear
and file objection to either the work itself, the method or manner of
assessment, the time or times and method of payment therefor, or to
all thereof, and such other and further objection or objections as may
seem to any such person or persons reasonable and proper in the
premises; such notice shall set forth the nature of the proposed
improvement, the estimated cost thereof, the total amount of the
assessment to be levied therefor, and the amount to be levied upon
each parcel of the property or possession of the addressee; any and
every such appearance and objection shall be made and heard only
before the municipal council, and said council may, at any such
hearing, alter, modify, or increase the area of such district, the total
assessment thereof, or any individual area or assessment objected to
therein, and shall decide any and every such objection within ten
days after the filing thereof and give notice of such decision to the
person or persons interested in the manner hereinbefore provided for
notice of such assessment within five days thereafter. All
assessments levied by virtue of this subsection shall be levied only
upon the basis of the value of the land benefited and not upon
improvements thereon, and all valuations of any and all lands and
premises made under the provisions hereof and for the purposes
herein stated shall be the valuations thereof last regularly made for
the purposes of annual taxation. No ordinance passed pursuant to the
provisions of this section shall be valid or take effect until it shall
have been approved by the provincial board and the department
governor.

The decision of the municipal council upon any objections made by a
property owner may in its discretion be reviewed by the Court of
First Instance, upon an appeal thereto filed within fifteen days after
receipt by such property owner of notice of the decision of the
municipal council. The court may order the appellant upon
application therefor, to execute and file a bond as the necessity of the
case may require.

(n) Excess condemnation. — To acquire, take, condemn, or appropriate
more land and property than is needed for actual construction in
connection with any improvement herein authorized, the additional
land and property so authorized to be acquired, taken, condemned, or
appropriated being no more than sufficient to form suitable building
sites abutting on such improvement. After so much of the land and
property has been appropriated for the improvement as is needed
therefor, the remainder may be sold or leased. The municipal council
is hereby further authorized and empowered to provide by general or
special ordinance, the manner in which the power herein granted may
be exercised, subject to the provisions of general law as to
procedure; but no ordinance passed pursuant to the provisions of this
subsection shall be valid or take effect until it shall have been
approved by the provincial board and the department governor.

(o) Streets: lighting, cleaning, care, and control. — To provide for the
lighting, cleaning, and sprinkling of streets and public places; to
prevent and remove encroachments and obstructions upon the same;
to regulate or prevent the use of the same for processions, signs,
signposts, awnings, and awning posts; to prohibit the throwing or
depositing of offal, garbage, refuse, or other offensive matter in the
same, and to provide for its collection and disposition; to regulate the
openings therein for the laying of gas, water, sewer, and other pipes
therein, the building and repair of tunnels, sewers, and drains, and all
structures therein and thereunder, and the erecting of poles and
stringing of wires therein; to provide for and regulate crosswalks,
curbs, and gutters therein; to name and change the names of the
same, and provide for and regulate the numbering of houses and lots
fronting thereon; to regulate traffic and sales upon the same; to abate
nuisances in the same and punish the authors or owners thereof; to
construct, maintain, and regulate the use of bridges, viaducts, and
culverts; to prevent and regulate amusements having a tendency to
annoy persons using the streets or public places, or to frighten horses
and other animals; to regulate the speed of horses and other animals,
vehicles, and locomotives within the limits of the municipality.

(p) Gas, electricity, telephones, and so forth. — To provide for the
inspection of all gas, electric and telephone wires, conduits, meters,
and other apparatus and the condemnation and correction or removal
of the same when dangerous or defective.

(q) Waterworks and water supply. — To maintain waterworks for the
purpose of supplying water to the inhabitants of the municipality, to
purify the source of supply, and regulate the control and use of the
water, and to fix and collect rents therefor; to regulate the construction, repair, and use of hydrants, pumps, cisterns, and reservoirs, and to prevent the waste of water.

(r) *Pounds — Stray animals.* — To establish and maintain a municipal pound and fix the fees for poundage; to regulate, restrict, or prohibit the running at large of domestic animals and fowls, and to provide for the distraining, impounding, and sale of the same for the penalty incurred and the cost of the proceedings or for killing in the event of failure of sale; also to impose penalties upon the owners of said animals for the violation of any ordinance in relation thereto. Carabaos, horses, asses, and all members of the bovine family shall, however, be disposed of in accordance with general law.

(s) *Dogs, possession of regulated.* — To license, tax, and regulate the possession of dogs, and authorize the killing of the same when at large contrary to ordinance; to require owners of carabaos, horses, mules, asses, all members of the bovine family, sheep, goats, and swine to keep such animals from moving, running, or being at large except when in charge of some person of sufficient discretion, and to penalize infractions of such regulations by fine or imprisonment or both.

(i) *Keeping and use of animals.* — To regulate the keeping and use of animals, in so far as the same affects the public health and the health of domestic animals.

(u) *Insanitary property.* — To require any land or building which is in an insanitary condition to be cleansed at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done, and assess the expense upon the land or buildings.

(v) *Property below grade.* — To fill up or require to be filled up to a grade necessary for proper sanitation any and all lands and premises which may be declared and duly reported by the health officer of the municipality as being insanitary by reason of being below such grade or which, in the opinion of the council, the public health or welfare may require.

(w) *Drains, sewers, and so forth.* — To construct and keep in repair public drains, sewers, and cesspools, and regulate the construction and use of private waterclosets, privies, sewers, drains, and cesspools.
Burial of dead. — To prohibit the burial of the dead within the centers of population of the municipality and provide for their burial in such proper place and in such manner as the council may determine, subject to the provisions of the general law regulating burial grounds and cemeteries and governing funerals and the disposal of the dead.

Slaughterhouses and markets. — To establish or authorize the establishment of slaughterhouses and markets, and inspect and regulate the use of the same; to provide for and regulate the keeping, preparation, and sale of meat, fruits, poultry, milk, fish, vegetables, and all other provisions or articles of food offered for sale.

Enforcement of health laws and regulations. — To enforce health laws and regulations, and by ordinance to provide fines and penalties for violations of such regulations; to adopt such other measures to prevent the introduction and spread of disease as may, from time to time, be deemed desirable or necessary.

Nuisances. — To declare, prevent, and abate nuisances.

Cockfighting. — To regulate and license or prohibit cockfighting and the keeping or training of fighting cocks, and to close cockpits subject to the provisions and restrictions of general law.

Ringing of bells. — To regulate and restrain the ringing of bells and the making of loud or unusual noises.

Police. — To establish, maintain, and regulate a police force subject to the provisions of section two thousand five hundred and eighty hereof, and the provisions of general law.

Prison. — To establish, maintain, and regulate a municipal prison.

Cruelty to animals. — To prohibit and provide for the punishment of cruelty to animals.

Disorderly houses, and so forth. — To suppress or regulate houses of ill fame and other disorderly houses; to prohibit the printing, sale, or exhibition of immoral pictures, books, or publications of any description.

Gambling, riots, and breaches of the peace. — To prevent and
suppress riots, gambling, affrays, disturbances, and disorderly assemblies; to punish and prevent intoxication, fighting, quarreling, and all disorderly conduct; to make and enforce all necessary police ordinances, with the view to the confinement and reformation of vagrants, gamblers, disorderly persons, mendicants, and prostitutes, and persons convicted of violating any municipal ordinance.

(ii) **Penalties for violation of ordinances.** — To fix penalties for violation of ordinances, but no single penalty shall exceed a fine of two hundred pesos or imprisonment for six months, or both; imprisonment shall be imposed in lieu of unpaid fines at the rate of one day's imprisonment for each peso of the fine. Persons undergoing imprisonment for violation of ordinances may be required to labor for the period of imprisonment upon public works of the municipality in such manner as may be directed by the municipal council. Whenever a person is imprisoned for nonpayment of a fine he shall be released upon payment of such fine, less one peso per day for each day that he has been confined. Persons charged with violation of a municipal ordinance who cannot be tried immediately after arrest, shall be released by the chief of police or his authorized agents either upon personal recognizance or a cash bond not exceeding fifty per centum of the maximum fine provided in the ordinance.

(jj) **General welfare clause.** — To make such further ordinances and regulations not repugnant to law, as may be necessary to carry into effect and discharge the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the health and safety, promote the prosperity, improve the morals, peace, good order, comfort, and convenience of the municipality and the inhabitants thereof, and for the protection of property therein; and enforce obedience thereto with such lawful fines or penalties as the municipal council may prescribe under the provisions of subsection (ii) of this section.

[2408-47.]

SECTION 2612. **Councilors.** — Each councilor shall have the following general duties and powers:

(a) **Information for barrios.** — He shall keep the people of his barrio informed as to the acts of the council, or other governmental measures which directly concern them, by bandillo or other method
of appropriate or effective publication.

(b) **Recommendation to the council.** — He shall bring the special needs of his barrio to the attention of the council and shall make such recommendations as he may deem necessary.

(c) **Important events.** — He shall promptly inform the president of any unusual or untoward event occurring within his barrio.

(d) **Lieutenant of barrio.** — He shall appoint one lieutenant for the barrio which comes under his immediate supervision. A lieutenant of barrio shall serve without compensation, and shall report directly to the councilor appointing him. It shall be the duty of the lieutenant of barrio to assist the councilor in the performance of his ministerial duties in his barrio. The term of office of the lieutenant of barrio shall be that of the councilor appointing him. A lieutenant of barrio shall be entitled to have a cedula issued to him free of charge while performing his duties as such.

(e) **Substitute lieutenant of barrio.** — He shall also appoint a substitute lieutenant, who shall take the place of the lieutenant of such barrio during the temporary absence or disability of the latter.

[2408-48.]

**ARTICLE V**

**Taxation and Finance**

SECTION 2613. **The Municipal Treasurer.** — The municipal treasurer shall, until otherwise provide by law, be appointed by the provincial treasurer, subject to the approval of the provincial board, and shall perform the following general powers and duties:

(a) **Receipts and accounts for moneys.** — He shall receive all moneys paid to the municipality from any source whatever, and shall account for the same in accordance with law and administrative regulations.

(b) **Account to district auditor.** — He shall render such accounts as the district auditor may require of him.

(c) **Office — Keeping of money, and so forth.** — He shall have his office in the municipal building and he shall keep in the municipal safe or
strong box, which it shall be the duty of the municipal council to provide, all funds in his custody. Such moneys shall be kept separate and distinct from his own money, nor shall he be permitted to make profit out of public money or to lend or otherwise use it or to use the same in any method not authorized by law.

(d) **Deposit of funds.** — He shall, when authorized by the department treasurer, deposit for safe keeping with the provincial treasurer such sums of money as he will not be obliged to use at once.

(e) **Custodian of municipal property.** — He shall be the custodian of all municipal property and shall keep a complete record thereof.

(f) **Annual report.** — He shall, during the first fifteen days of January of each year, prepare in duplicate itemized statements of the income and disbursements for the preceding year, one copy of which shall be transmitted to the provincial treasurer and the other to the municipal council.

(g) **List of taxpayers.** — He shall, within ten days after the passage of the ordinance by the council for the payment of licenses or privilege taxes, prepare a list of the names of the persons whose business, if continued, would render them liable to the license or tax and he shall transmit such list at once to the provincial treasurer, to enable him more readily to detect persons failing to pay the licenses and privilege taxes for which they shall have become liable.

(h) **Appointment of clerks.** — He shall appoint such clerks and other employees as are necessary to aid him in the discharge of his duties when the number and salaries thereof are determined in the manner provided by this title. In case it shall appear that the number or salaries authorized by the municipal council are manifestly inadequate, it shall be within the power of the provincial board, on application, to increase the number of clerks or employees or the salaries fixed by the municipal council therefor.

(i) **Requisitions.** — To make requisitions upon the provincial treasurer for necessary supplies or equipment, in accordance with the provisions of subsection (h) of section two thousand five hundred and ninety-seven hereof.

[2408-49.]
SECTION 2614. Revenues. — The revenues of the municipality shall be devoted exclusively to local public purposes. They shall be derived in addition to those prescribed in section two thousand six hundred and eleven hereof, from the following sources:

(a) Land taxes. — The assessment and collection of an ad valorem tax on all land, buildings, and improvements in the municipality shall be made in accordance with the provisions and restrictions of the Real Property Tax Law, in force in the department.

(b) Fisheries and fishing privileges. — The granting of privilege of fisheries, other than pearl or shell fisheries, in fresh-water streams, lakes, and tidal streams, included within the municipality and not the property of any private individual, and in the marine waters included between two lines drawn perpendicular to the general coast line from points where the boundary lines of the municipality touch the sea at high tide, and a third line parallel with the general coast line and distant from it three marine leagues. When municipalities are so situated on opposite shores that there is less than six marine leagues of marine waters between them the third line shall be a line equally distant from the opposite shores of the respective municipalities. Where fresh-water lakes are not included within the limits of any one municipality, or where fresh-water or tidal streams form boundaries between municipalities, disputes which may arise as to the waters within which any municipality may exercise the right of taxing the granting of the privilege of fisheries shall be referred by each municipality to the provincial board of the province to which it belongs for settlement, subject to appeal to the department governor, whose decision shall be final.

(c) Rents and profits — Municipal property. — Rents and profits from all property belonging to the municipality, tolls from ferries, municipal stables, markets, slaughterhouses, bath houses, laundries, pounds, and cemeteries.

(d) Rentals of privileges. — Rentals for the privilege of establishing and maintaining the same.

(e) Tuition fees. — Fees for tuition in institutions of instruction, other than primary schools, founded and maintained solely by the municipality; but nothing herein shall require the charging of such fees.
(f)  *Frontage tax.* — A uniform annual frontage tax to be imposed in the
discretion of the municipal council within the commercial zone upon
each person owning, or in case of doubt as to ownership, upon the
person occupying land fronting upon a public thoroughfare, for each
meter or part of meter of frontage, upon approval of the provincial
board of the province in which the municipality is situated. The
proceeds from such tax shall constitute a special fund which shall be
expended only for the purpose of cleaning, repairing, and improving
the public thoroughfares within the commercial zone in which it is
imposed.

(g)  *Municipal fines; burial permits.* — Municipal fines, and fees for the
issuance of burial permits and permits for the removal of the bodies
of deceased persons; but the charge made for each such permit shall
not exceed fifty centavos.

(h)  *Building permits.* — To issue building permits and to provide fees
therefor.

[2408-50.]

SECTION 2615.  *General Rules for Municipal Taxation and Licenses.* —
The following provisions shall be observed in the exercise of the right of taxation:

(a)  *Import and Export Tax Prohibited.* — It shall not be in the power of
the municipal council to impose a tax in any form whatever upon
goods and merchandise carried into the municipality, or out of the
same, and any attempt to impose an import or export tax upon such
goods in the guise of an unreasonable charge, wharfage, use of
bridge, or otherwise, shall be void.

(b)  *Fixing and changing taxes.* — All taxes, licenses, and fees imposed
by the council shall be fixed by ordinance and may be changed from
year to year, as the council may deem proper.

(c)  *Prepayment of licenses.* — All licenses and privilege taxes shall be
paid before the licensee or taxpayer shall begin the business or
enjoyment of the privilege for which the license or tax is imposed by
the ordinance.

(d)  *Termination of licenses, and so forth.* — All licenses and privilege
taxes shall terminate on the thirty-first of December of each year, and
anyone beginning a business or exercising a privilege upon which a
tax is levied by the council after the thirty-first of December shall be required, before beginning such business or exercising such privilege, to pay the license or tax for the quarters of the year which remain, to and including the thirty-first of December following. But all licenses and privilege taxes may be paid in quarterly installment without penalty during the first ten days of the quarter, at the election of the licensee.

(e) **Farming or leasing: collection by provincial treasurer.** — No taxes, imposts, or other revenues of the municipality shall be leased or farmed except fisheries, and the right to operate fish-breeding grounds, ferries, stables, markets, and slaughterhouses in accordance with the provisions of general law. All imposts, taxes, revenues, fines, penalties, rents, debts due the municipality, license and privilege fees, and money or funds payable to the municipality for any reason or from any source whatsoever shall be collected and received by the provincial treasurer or his authorized deputies. When the municipal treasurer is also a deputy of the provincial treasurer all such collections shall be made by him as such deputy. When the municipal treasurer is not a deputy of the provincial treasurer he may, as such municipal treasurer, make such collections as are in this title specifically provided.

(f) **Conducting business without license.** — The council shall provide that any person conducting a business or enjoying a privilege without paying the tax required by its ordinances shall be punished by fine and imprisonment, after trial and conviction before the justice of the peace, as in other cases under the limitations prescribed in subsection \((ii)\) of section two thousand six hundred and eleven hereof.

(g) **Collection of taxes.** — It shall be the duty of the provincial treasurer, in person or by deputy, to receive payment of all revenues due to the municipality from any source whatever, in accordance with law and administrative regulations: Provided, That taxes collected by a deputy of a provincial treasurer shall not be transferred to himself in his capacity as a municipal treasurer but shall be turned over to the provincial treasurer or his deputy specially authorized for that purpose, who shall be other than the municipal treasurer.

(h) **Turning over of revenues.** — Taxes, imposts, and other revenues of the municipality shall be turned over by the provincial treasurer or his deputies, to the municipal treasurer, within a reasonable time.
after the collection thereof, together with an itemized statement showing the nature of the tax, impost, or other revenue collected, and the respective amounts of same.

[2408-51.]

ARTICLE VI

Municipal Districts

SECTION 2616. Special Municipal Governments. — In localities the majority of the inhabitants whereof have not progressed sufficiently in civilization to make it practicable to bring them under municipal government as provided in existing legislation, and wherever non-Christian settlements are so small or so remote that their organization as barrios of municipalities is impracticable, the department governor is authorized to organize municipal district governments and exercise jurisdiction over them through the provincial governors. In dealing with such non-Christian settlements, or members thereof, the department governor is authorized to appoint officers, to fix the designation of such officers, and to prescribe their powers and duties. But the powers and duties thus prescribed shall not be in excess of the powers conferred upon municipal officers by this chapter, except as provided in subsection (s) of section two thousand five hundred and seventy-one hereof.

[2408-52.]

SECTION 2617. Taxation. — The provincial board is empowered to prescribe the tax to be collected in municipal districts organized in accordance with the last preceding section, subject to the approval of the department governor; but such taxes shall be within the limitations and restrictions imposed on municipal councils by this chapter. In districts where no council is provided, the provincial board shall exercise all the duties and powers devolving upon municipal councils under this chapter.

[2408-53.]
CHAPTER 55

Offenses Against Various Administrative Laws

ARTICLE I

Offenses Against Provisions of Notarial Law

SECTION 2625. Certification of Document after Expiration of Authority of Notary. — Any person who, after the expiration of his commission as notary or after the termination of his authority to act as such, shall affix his seal or official signature to any document with intent to impart the appearance of notarial authenticity thereto, shall be punished by a fine not exceeding one thousand pesos or imprisonment for a period not exceeding one year, or both.

[136-91.]

SECTION 2626. Failure of Notary Public to Certify Payment of Cedula Tax, and so Forth. — Any notary public who upon taking the acknowledgment to any document shall fail to certify the fact of the payment of the cedula tax by the parties thereto, as required by law, or who shall fail to comply with the requirements of section two hundred and eighty-one of this Code, shall be punished by a fine of one hundred pesos.

[876-1.]

ARTICLE II

Offenses Relative to Assessment of Real Property

SECTION 2627. Omission of Property from Tax Lists by Officer. — Any officer charged with the duty of assessing real property, who shall willfully fail to assess, or shall omit from the tax lists, any real property which he knows to be lawfully taxable, shall be punished by a fine not exceeding one thousand pesos, or imprisonment not exceeding two years, or both.

[82-87.]

SECTION 2628. Unlawful Reentry Upon Forfeited Property. — Any person who, after being removed from real property forfeited for the nonpayment of the real property tax, shall unlawfully reenter thereon shall be punished by a fine of not more than one hundred pesos or by imprisonment for not more than thirty days, or both.
ARTICLE III

Offenses Relative to Elections and Elective Officers

SECTION 2629. Policeman Meddling in Election. — Any member of police who shall take part in any election contrary to the provisions of section five hundred and forty-seven of this Code shall be punished by a fine of not more than one hundred pesos or imprisonment for not more than six months, or both.

[See 1582-23.]

SECTION 2630. Fraud of Officer Touching Registration. — Any inspector or poll clerk who knowingly enters upon any registry or poll list or causes or allows to be entered thereon the name of any person as a voter in a district who is not a voter thereof, and any inspector of election who refuses or willfully votes to refuse or willfully neglects to enter the name of any qualified applicant for registration upon the registry list, or who knowingly prevents or seeks to prevent the registration of any legally qualified voter, or who is guilty of any fraud or corrupt conduct in the duties of his office, shall be punished by imprisonment for not less than one month nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

[1582-29.]

SECTION 2631. Premature Declaration of Result of Election. — Any election officer who, before the public declaration of the result of a vote at an election, as provided by law, makes any statement of the number of ballots cast, of the number of votes given for any person, of the name of any person who has voted, of the name of any person who has not voted, or any other fact tending to show the state of the polls, shall be punished by imprisonment for not more than thirty days or by a fine of not more than two hundred pesos, or both.

[1582-29.]

SECTION 2632. Fraud of Officer in Receiving or Counting Ballot — Failure to Perform Official Duty. — Any member of any board of registration, board of inspectors, or board of canvassers who knowingly makes any false count of ballots or votes, or who willfully makes or signs a false statement or declaration of the result of a ballot, vote, or election or who willfully refuses to receive any ballot offered by a person qualified to vote at such election, or who willfully alters, defaces, or destroys any ballot cast, or voting or registry list used thereat, or who
willfully makes any false count or canvass, or who willfully declines or fails to perform any duty or obligation imposed by the Election Law, shall be punished by imprisonment for not less than one month nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

[1582-29.]

SECTION 2633. Premature or Improper Examination of Ballots.— Any officer of election who before the ballots are opened for counting reads or examines, or permits to be read or examined, the names written upon the ballot of any voter, unless such ballot shall have been prepared by him in accordance with the provisions of the Election Law, shall be punished by imprisonment for not more than thirty days or by a fine of not more than two hundred pesos, or both.

Any municipal secretary or other officer having custody thereof who examines or permits to be examined, except as prescribed by law, any ballots returned to him by the board of inspectors, shall be punished by a fine of not more than five hundred pesos.

[1582-29.]

SECTION 2634. Destruction or Mutilation of Ballots. — Any officer having custody of any such ballots who shall willfully destroy or mutilate the same, or permit the destruction or mutilation thereof except as prescribed by law, shall be punished by imprisonment for not less than one month nor more than two years, or by a fine of not less than one hundred pesos nor more than one thousand pesos, or both.

[1582-29.]

SECTION 2635. Illegal Voting. — Whoever at any election votes or attempts to vote, knowing that he is not entitled so to do, or votes or attempts to vote under any name other than his own, or more than once in his own name, or casts or attempts to cast more than one ballot, or willfully places any distinguishing mark upon a ballot, or makes any false statement as to his ability to fill out his ballot, or willfully allows his ballot to be seen by any person, except as prescribed by law, or willfully gives any false answer to any election officer touching any matter which is lawfully the subject of official inquiry, shall be punished by imprisonment for not less than one month nor more than two years, or by a fine of not less than one hundred pesos nor more than one thousand pesos, or both.

[1582-30.]

SECTION 2636. Tampering with Election Official. — Any person who
shall offer, directly or indirectly, to any member of the board of inspectors or any other election officer, and any member of the board of inspectors or any other election officer who shall, directly or indirectly, accept or agree to accept any thing of value or reward whatsoever, in consideration that such member of the board of inspectors or such election officer, as the case may be, will vote affirmatively or negatively or that he will not vote, or that he will use his interest or influence on any question, action, resolution, or other matter or proceeding pending before the board of inspectors or before any election officer, shall be punished by imprisonment for not less than three months nor more than five years, or by a fine of not less than two hundred pesos nor more than two thousand pesos, or both.

[1582-30.]

SECTION 2637. Bribery or Attempted Bribery of Voter. — Any person who shall offer directly or indirectly to any voter, or any person who shall directly or indirectly accept or agree to accept, any money, goods or chattels, or any bank note, bank bill, bond, promissory note, due bill, bill of exchange, draft, order or certificate, or any security for the payment of money or goods or chattels, or any deed in writing containing a conveyance of land or containing a transfer of any interest in real estate or any valuable contract in force, or any other property or reward whatsoever in consideration that such person shall give or withhold any vote at any election, or who shall make any promise to influence the giving or withholding of any such vote, or who shall make or become directly or indirectly interested in any bet or wager depending upon the result of any election, shall be punished by imprisonment for not less than three months nor more than five years, or by a fine of not less than two hundred pesos nor more than two thousand pesos, or both.

[1582-30.]

SECTION 2638. Perjury in Election Matters. — Any person who knowingly takes or subscribes any false oath, affidavit, or affirmation before any election officer, or before any court or other officer in relation to any material fact in any registration or election proceeding, shall be punished by imprisonment for not less than three months nor more than five years, or by a fine of not less than two hundred pesos nor more than two thousand pesos, or both.

[1582-30; Comp., 33.]

SECTION 2639. Unlawful Voting by Challenged Person. — Any person who, being apprised that his right to vote at any election has been challenged, shall unlawfully cast his ballot before the question of his right to vote is determined in his favor or when it has been determined against him shall be punished by a fine of
not more than two hundred pesos, or by imprisonment for not more than six months, or both.

[1582-30.]

SECTION 2640. *Unlawful Registration.* — Any person who causes or attempts to cause his name to be registered, knowing that he is not a qualified voter in the district in which he registers, or who attempts to register, and any person who falsely represents himself as some other person to any election officer or board of registry, or who willfully gives a false answer relative to any matter relating to the registration of a voter or to the right of any person to vote, or who willfully aids or abets any other person in doing any of the acts above mentioned, shall be punished by imprisonment for not less than one month nor more than one year, or by a fine of not less than one hundred pesos nor more than five hundred pesos, or both.

[1582-30.]

SECTION 2641. *Disturbance of Registration or Election Proceedings.* — Any person who refuses to obey the lawful orders or directions of an election officer or member of a board of registration, or inspector, or who interrupts or disturbs the proceedings of any election or registration board at any registration or election, shall be punished by imprisonment for not more than one month or a fine of not more than two hundred pesos, or both.

[1582-30.]

SECTION 2642. *Anonymous Criticism of Candidate in Poster or Circular.* — Any person who intentionally writes, prints, posts, or distributes, or causes to be written, printed, posted, or distributed, any circular or poster which is designed or tends to injure or defeat any candidate for election to any public office, by criticizing his personal character or political action, unless there appears upon such circular or poster in a conspicuous place the name of the writer who is responsible therefor, with residence and the street and number thereof, if any, and any person who writes, prints, publishes, or utters, or causes to be written, printed, published, or uttered, or aids and abets the printing, publication, or uttering of any anonymous or unsigned or fictitiously signed letter, communication or publication not disclosing the name of the author, criticizing or reflecting upon the personal character, conduct, or honor of any candidate for election and any person who, knowingly, delivers or aids in the delivery of any such letter or communication, shall be punished by imprisonment for not more than three months, or by a fine of not more than two hundred pesos, or both.
SECTION 2643. Secretion or Destruction of Box, List, or Election Supplies. — Any person who willfully or maliciously injures or destroys or secretes or carries away a ballot box, registry list, poll list, statement, ballot, stationery or other supplies furnished at any election, shall be punished by imprisonment for not more than one year, or a fine of not more than five hundred pesos, or both.

SECTION 2644. Molesting Persons in Performance of Duty. — Any person who willfully prevents any board of registry or of inspectors, or any other officer or person charged with a duty under the Election Law or hinders or molests such board, officer, or person from doing any such duty, or who aids or abets in preventing, hindering, or molesting such board, officer or person from doing any such duty, shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

SECTION 2645. Unlawful Distribution or Fabrication of Ballot. — Any person having custody of any official ballot or ballots who shall deliver any ballot to any other person not then and there duly authorized by law to receive it, or any person who prints or distributes, or causes to be printed or distributed, a ballot at an election, except as by law provided, shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

SECTION 2646. Obstruction of Voter. — Any person who willfully and without lawful authority obstructs or delays a voter while on his way to the polling place where he is entitled to vote, or while he is voting or attempting to vote, or aids or assists in any such obstruction or delay, and any person who interferes or attempts to interfere with a voter while he is marking his ballot or is within the space inclosed by the guard rail, or endeavors to induce a voter, before he has voted, to show how he marks or has marked his ballot, and any person who willfully obstructs the voting at an election, and any person who places a distinguishing mark on a ballot not cast by himself, except as by law allowed shall be punished by imprisonment for not more than three months, or by a fine of not more than one hundred pesos, or both.
SECTION 2647. Fraudulent Alteration or Deposit of Ballot. — Any person who, with intent to defraud, alters a ballot cast at an election or, with such intent, deposits a ballot in the ballot box used at an election, or in an envelope provided by law for the preservation of ballots cast at an election or, with such intent, removes a ballot from any such ballot box or envelope, shall be punished by imprisonment for not less than one month nor more than one year, or by a fine of not less than one hundred pesos nor more than five hundred pesos, or both.

SECTION 2648. Removing Ballot from Polling Place Pending Election. — Any person who removes a ballot from the space inclosed by the guard rail before the close of the polls shall be punished by imprisonment for not more than three months or by a fine of not more than two hundred pesos, or both.

SECTION 2649. Influencing Voter by Threat, Promise, or Intimidation. — Any person who influences or attempts to influence a voter to give or to withhold his vote at an election by threatening to discharge such voter from his employment or to reduce his wages, or by promising to give him employment at higher wages, and any person who discharges any voter from his employment or reduces his wages for giving or withholding his vote at an election, shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

Any person who, by any manner of threat or intimidation, induces a voter to give or withhold a vote shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

SECTION 2650. Various Corrupt Practices. — No person in order to aid or promote his own election as a candidate for public office, shall promise, directly or indirectly, to secure or assist in securing the appointment, nomination or election of any other person to a public position or employment or to any position of honor, trust or emolument.

No person shall pay any money in the name of any candidate, falsely
representing that he is doing so at the request of the candidate.

No person shall solicit, demand, ask, or invite from any person who is a candidate for any election, any payment of money or valuable thing or promise of payment of money or valuable thing to be used in such election.

[1582-28; Comp., 31.]

Any person who violates any of the provisions hereof shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

[1582-28, 30.]

SECTION 2651. Various Frauds, Impositions, and Obstructions. — Any person who, by any wrongful means, shall prevent or attempt to prevent any voter from freely and fully exercising his right to vote, or shall induce or procure any voter to refuse or neglect to exercise his right, or shall so induce or procure any person to enter upon the registry list the name of any person, or shall so induce or procure the receiving of the vote of any person not legally qualified, or shall so induce or procure any officer to give any certificate, document, or evidence in relation thereto, or shall so induce any officer in any manner to violate or to neglect his duty with respect to any election, shall be punished by imprisonment for not less than thirty days nor more than one year, or by a fine of not less than two hundred pesos nor more than five hundred pesos, or both.

[1582-30.]

SECTION 2652. Unlawful Assumption of Office by Ineligible Persons. — Any person who knowing that he is disqualified assumes any office shall be punished by a fine of not less than five hundred pesos nor more than one thousand pesos.

[1582-29.]

SECTION 2653. Jurisdiction of Courts. — Courts of First Instance shall have exclusive original jurisdiction to issue process or conduct preliminary investigations and shall have entire jurisdiction in any criminal action or proceeding arising under this chapter.

[1582-31; Comp., 34.]

CHAPTER 56
ARTICLE I

Offenses Connected with Administration of Bureau of Audits

SECTION 2660. Departure of Accountable Officer Before Settlement with Auditor. — Any accountable officer who unlawfully leaves or attempts to leave the Philippine Islands without securing a certificate from the Insular Auditor showing that his accounts have been finally settled shall be punished by a fine not exceeding one thousand pesos or by imprisonment for a period not exceeding six months, or both.

[1605-1; Comp., 665.]

SECTION 2661. Failure of Accountable Officer to Render Account. — Every officer, whether in the service or separated therefrom by resignation or for cause, who is required by law or regulation to render account to the Insular Auditor, or to a district auditor, and who fails so to do for a period of two months after such account should be rendered shall be punished by a fine not exceeding four thousand pesos or by imprisonment not exceeding two years, or both.

[749-3; 1792-30.]

SECTION 2662. Embezzlement or Malversation in Office. — Any officer who embezzles or makes personal use of any governmental funds or property for which he is accountable, or abstracts or misappropriates the same, or any part thereof, or is guilty of any malversation with reference thereto, or through his abandonment, fault, or negligence permits any other person to abstract, misappropriate, or make personal use of the same, shall, upon conviction, be punished by imprisonment for not less than two months nor more than ten years, and, in the discretion of the court, by a fine of not more than the amount of such funds.

[1740-1.]

Every person convicted hereunder shall also be ipso facto forever disqualified from holding any public office or employment of any nature whatever within the Philippine Islands.

[1740-3.]

The failure or inability of an accountable officer to have duly forthcoming any funds with which he is chargeable, upon the demand of any officer authorized
to examine or inspect his office or the funds in question, shall be *prima facie* evidence that such missing funds have been put to personal uses by such officer, within the meaning of this section.

[749-2, 3; 1740-2.]

**ARTICLE II**

**Offenses Connected with Administration of Bureau of Civil Service**

**SECTION 2663. Solicitation of Political Contribution or Political Service.** — Any officer or employee in the Philippine civil service who shall directly or indirectly solicit, collect, or receive from any other officer or employee in such service any money or other valuable thing to be applied to the promotion of any political object or purpose or shall solicit or require him to render political service of any sort, and any officer who shall remove any other officer or employee in such service or otherwise injuriously affect or prejudice him in his official position on account of his failure or refusal so to contribute or render political service, shall be punished by a fine not exceeding one thousand pesos or by imprisonment not exceeding six months, or both.

[1698-10; Comp., 691.]

**SECTION 2664. Sundry Frauds.** — Any person who shall by himself or in cooperation with another defeat, deceive, or obstruct any person in the matter of his right of examination by the Bureau of Civil Service, or who shall falsely rate, grade, estimate, or report upon the examination or standing of any person examined by the Bureau of Civil Service, or shall aid in so doing, or shall make any false representations relative thereto or concerning the person or persons examined or who shall use or furnish any special or secret information for the purpose of improving or injuring the prospects or chances of any person so examined or to be examined, of being certified, employed, appointed, or promoted, shall for each such offense be punished by a fine not exceeding two thousand pesos, or by imprisonment for a period not exceeding one year, or both.

[1698-8; Comp., 689.]

Any person who shall knowingly make any material false statement in his application for examination, or who shall connive at any false statement made in any certificate which may accompany his application, or who shall make any material false statement in any certificate to accompany the application for examination of any other person, or who shall personate any other person or permit or aid in any manner any other person to personate him in connection with any examination or application for examination, or who shall falsely make or forge any
certificate or present any falsely made or forged certificate in connection with his application for examination, or who shall commit or attempt to commit any fraud contrary to the Civil Service Law or Civil Service Rules, or aid in so doing, shall be subject to the same penalty as in the preceding paragraph provided.

ARTICLE III

Offenses Connected with Administration of Philippine Health Service

SECTION 2665. Refusal to Submit to Vaccination. — Any person liable to vaccination who shall refuse to submit to the operation or shall evade the same shall, upon conviction, be punished by a fine of not more than one hundred pesos.

[309-7.]

SECTION 2666. Failure of Person in Charge of Child to Present Same for Vaccination. — Any parent, guardian, or other person having charge of any child over one month old who shall fail to present the same for vaccination, as required by law, or who shall fail to return any such child to the vaccinating officer for verification of the effect of the operation, or for later vaccination, as the case may be, shall be fined ten pesos for each offense.

[309-5.]

SECTION 2667. Desecration of Burial Premises. — Any person who wantonly or maliciously defaces, breaks, or destroys any tomb, ornament, or gravestone erected to any deceased person, or any memento or memorial, or any plant, tree or shrub pertaining to places of burial of a dead body, or who shall wantonly or maliciously remove any fence, post, or wall of any burial ground or cemetery, shall be punished by a fine of not more than two hundred pesos or by imprisonment for not more than six months, or both.

[1458-30, 37.]

SECTION 2668. Use of Fertilizers Dangerous to Health. — Any person who shall use any human excreta, excrement, dejecta, or the contents of any water or earth closet, privy, vault, cesspool, latrine, pail, or other receptacle for human feces or urine, as a fertilizer for any land on which is grown any article or product intended for human food or human consumption, or who shall allow any human excrement, excreta, or dejecta to be sprinkled on or applied in any manner or for any purpose to any crop, product, or vegetation growing on said land, shall be punished as in the next succeeding section hereof provided.

[1526-1, 2.]
SECTION 2669. Violation of Public Health Law, Sanitary Regulation, or Order. — Any person who shall violate any provision of the Public Health Law or any regulation of the Philippine Health Service or order or notice having the force of law and promulgated under the authority of said Public Health Law, for which delinquency no specific penalty is provided by law, shall be punished by a fine of not more than two hundred pesos or by imprisonment for a period not exceeding six months, or both.

Any leprous person imprisoned under the regulations of the Philippine Health Service relative to the Culion Leper Colony shall be required to serve his sentence in the custody of the chief of the Culion leper colony division.

[1498-5, 6.]

ARTICLE IV

Offenses Connected with Administration of Bureau of Quarantine Service

SECTION 2670. Violation of Quarantine Laws or Regulations of United States. — Any person who violates any provision of the Acts of Congress specified in section nine hundred and forty-one of this Code, or any provision of the rules or regulations of the Secretary of the Treasury of the United States prescribed under such Acts, shall be punished by a fine of not more than two thousand pesos or by imprisonment for not more than one year, or both.

[Comp., 1175.]

ARTICLE V

Offenses Connected with Administration of Bureau of Lands

SECTION 2671. Interference with Surveys and Monuments. — Any person who shall interfere with the making of any survey undertaken by the Bureau of Lands, or shall interfere with the placing of any monument in connection with any such survey, or shall deface, destroy, or remove any monument so placed, or shall alter the location of any such monument, or shall destroy or remove any notice of survey posted on the land pursuant to law shall be punished by a fine of not more than one hundred pesos or by imprisonment for not more than thirty days, or both.

[2259-4.]

ARTICLE VI
Offenses Connected with Administration of Bureau of Forestry

SECTION 2672. Unlawful Use of Implements and Devices Used by Forest Officers. — Whoever, without authority of law, shall cut, make, manufacture, or have in his possession any Government marking hatchet or other marking implement, or any mark, poster, or other device officially used by officers of the Bureau of Forestry for the marking or identification of timber or other forest products, or any duplicate, counterfeit, or imitation thereof, or who shall make or apply a Government mark to timber or any other forest product by means of any authentic or counterfeit Government marking hatchet, implement, mark, poster, or other device, or who shall alter, deface, or remove Government marks or signs from trees, logs, stumps, firewood, or other forest products, shall, upon conviction, be punished by a fine not exceeding five hundred pesos or by imprisonment not exceeding one year, or both.

[1148-28; Comp., 1165.]

SECTION 2673. Unlawful Destruction of Public Forest. — It shall be unlawful for any person to make a caingin in a public forest or in any manner to destroy such forest or part thereof, or forest products growing therein, otherwise than upon lawful authority. It shall also be unlawful for any person negligently to permit a fire which has been set upon his own premises, to be communicated, with destructive results, to any public forest. A violation of this section shall be punished by a fine of twice the regular Government charges upon the timber or other forest product so unlawfully destroyed, and in addition thereto, by imprisonment not exceeding thirty days, in the discretion of the court.

[1148-25, 27.]

SECTION 2674. First Offense by Non-Christian. — Where the person or persons found violating the provisions of this article are non-Christian inhabitants, they shall be dismissed with a warning in the case of a first offense, but upon conviction of a second offense shall be punished as in this article provided.

[1148-23.]

ARTICLE VII

Offenses Connected with Administration of Philippine Constabulary

SECTION 2675. Failure of Officer to Give Notice of Presence of Outlaws. — Any officer or member of any police force who, having notice of the presence of any band of outlaws or other persons threatening the peace of the community,
shall fail to give notice of the same, as required in section one thousand and fifty-five of this Code, shall be punished by a fine not exceeding two thousand pesos or imprisonment not exceeding two years, or both.

[1683-1; Comp., 1256.]

SECTION 2676. Fraudulent Enlistment. — Any person who shall enlist or reenlist in the Philippine Constabulary after having been dishonorably discharged from the military or naval service of the United States, or from the Philippine Constabulary, or who shall enlist in the Philippine Constabulary under an assumed name, or upon enlistment therein shall make any willfully and intentionally false representation as to his nationality, age, parents, or guardian, shall be deemed guilty of fraudulent enlistment, and upon conviction shall be punished by imprisonment for a term not exceeding six months or by a fine not exceeding five hundred pesos, or both.

[1893-1-3.]

SECTION 2677. Extortion of Money by Member of Philippine Constabulary. — Any officer or member of the Philippine Constabulary found guilty of obtaining for his own use any money or property from any person by threats of arrest or actual arrest or intended prosecution shall be punished by imprisonment for not less than one year and not more than ten years.

[175-19.]

SECTION 2678. Seditious Practices. — Any member of the Constabulary who begins, excites, causes, or joins in any opposition or resistance to, or defiance of, any superior authority in the Constabulary with intent to usurp, subvert, or override the same, or who being present does not use his utmost endeavor to suppress all such opposition, resistance, or defiance, or who, having knowledge of any such opposition, resistance, or defiance being intended, does not, without delay, give information thereof to such superior authority, shall be fined not exceeding twenty thousand pesos or imprisoned not exceeding ten years, or both.

[619-1.]

SECTION 2679. Maltreatment and Abuse of Authority. — Any member of the Constabulary who whips, maltreats, abuses, subjects to physical violence, or tortures by the so-called "water cure" or otherwise, any native of the Philippine Islands or other person, or who causes such whipping, maltreatment, abuse, or torture of any native of the Philippine Islands or other person for the purpose of extorting from him any confession or inducing him to give any information whatsoever, shall be punished by imprisonment at hard labor for a term not
exceeding five years or by a fine not exceeding ten thousand pesos, or both. Final conviction of any such offense shall by and of itself constitute a dismissal of the offender from the Constabulary service and shall make him ineligible to any position of trust or confidence in the Government of the Philippine Islands.

[619-2.]

Any Constabulary officer or noncommissioned officer of the Constabulary who countenances, allows, or permits the whipping, maltreatment, abuse, or torture of any native of the Philippine Islands or of any other person for the purpose of extorting or obtaining any confession, information, or declaration whatsoever shall be punished by imprisonment for a period not exceeding five years or by a fine not exceeding ten thousand pesos, or both.

[619-3.]

SECTION 2680. Misbehavior Before Enemy and Other Misdemeanors. — Any member of the Constabulary who misbehaves himself before any outlaw, robber, or other enemy, runs away, or shamefully abandons any post or guard, or advises or persuades others to do the like, or casts away his arms or ammunition, or quits his post or command to plunder or pillage, shall be fined not exceeding six thousand pesos or imprisoned not exceeding three years, or both.

[619-5.]

SECTION 2681. Disobedience and Insubordination. — Any member of the Constabulary who willfully disobeys the lawful command of his superior officer, or any officer of the Constabulary engaged in parting or quelling any quarrel, fray, or disorder therein, or who strikes such superior officer or such officer so engaged, or draws or lifts any weapon, or offers any violence against him, shall be fined not exceeding four thousand pesos or imprisoned not exceeding two years, or both.

[619-6.]

SECTION 2682. Desertion — Absence without Leave. — Any member of the Constabulary who, having received pay or been duly enlisted therein, absents himself therefrom without leave and with intent not to return thereto, or advises or persuades others to do the like, shall be fined not exceeding four thousand pesos or imprisoned not exceeding two years, or both.

[619-7.]

SECTION 2683. Sentinel Sleeping on Post. — Any member of the
Constabulary who, while on duty as a sentinel, is found sleeping on post, or who leaves it before he is regularly relieved, and any noncommissioned officer or acting non-commissioned officer or guard in charge of a relief on post who is found sleeping on such duty, shall be fined not exceeding one thousand pesos or imprisoned not exceeding one year, or both.

[1770-1.]

SECTION 2684. Selling of Firearms to Unlicensed Purchaser. — It shall be unlawful for any dealer in firearms or ammunition to sell or deliver any firearms or ammunition or any part of a firearm to a purchaser or other person until such purchaser or other person shall have obtained the necessary license therefor. Any person violating the provisions of this section, upon conviction in a court of competent jurisdiction, shall be punished by a fine not exceeding two thousand pesos, or by imprisonment not exceeding two years, or both.

[1780-7.]

SECTION 2685. Failure of Personal Representative of Deceased Licensee to Surrender Firearm. — When a holder of any firearm license shall die or become subject to legal disability and any of his relatives, or his legal representative, or any other person shall knowingly come into possession of any firearm or ammunition covered by such license, such person, upon failure to deliver the same to the Director of Constabulary in Manila or to the senior officer of Constabulary in the province, shall be punished by a fine not exceeding five hundred pesos or by imprisonment not exceeding six months, or both.

[1780-20.]

SECTION 2686. Unlawful Possession of Firearm or Ammunition. — A person having possession of any firearm or ammunition in violation of any provision of sections one thousand and ninety-one to one thousand one hundred and nineteen, inclusive, of this Code shall, upon conviction, be punished by a fine of not exceeding five hundred pesos, or by imprisonment for a period not exceeding six months, or both, and in the discretion of the Governor-General all firearms and ammunition in the possession of any such person may be seized and, upon proper proceedings, may be declared forfeited to the Insular Government.

[1780-25.]

ARTICLE VIII

Offenses Connected with Administration of Bureau of Posts
SECTION 2687. Various Offenses of Employees of Bureau of Posts. — Officers or employees of the Bureau of Posts knowingly guilty of any of the delinquencies hereinbelow specified shall be punished by a fine of not more than three hundred pesos or by imprisonment for not more than six months, or both:

(a) The selling of postage stamps, stamped envelopes or wrappers, or postal cards for a larger sum than the values indicated on their faces or fixed for them by regulation, or the making of any other disposition thereof contrary to law or regulation.

(b) The receiving of an article for transmission by mail or the transmission thereof by mail when the postage thereon has not been paid.

(c) The delivery of any article transmitted by mail, the postage thereon not having been paid.

(d) The failure, upon delivery of any article transmitted by mail and upon which postage is still due, to affix and cancel the stamp required for such postage.

(e) The receiving or carrying of mail otherwise than as allowed by law or regulation, by any person engaged in the carrying of mail or having a contract therefor.

SECTION 2688. Unlawful Use of Stamps and Stamped Envelopes. — Any person who shall use, or attempt to use, in payment of postage, any stamp or Government stamped envelope or wrapper which has been before used for a like purpose or has been canceled shall be punished by a fine of not more than five hundred pesos, or by imprisonment for not more than one year, or both.

SECTION 2689. Unlawful Opening or Detention of Mail Matter. — Any person who shall unlawfully detain or open any mail matter which has been in any post office, or in or on any authorized depository for mail matter, or in charge of any person employed in the Bureau of Posts; or who shall secrete or destroy any such mail matter, or shall unlawfully take any mail matter out of any post office, or from any person employed in the Bureau of Posts, before it is given into the actual possession of the person to whom it is addressed, or his duly authorized agent, shall be punished by a fine of not more than one thousand pesos or by imprisonment for not more than one year, or both.

SECTION 2690. Miscellaneous Offenses Connected with Postal Service. — Any person guilty of any delinquency hereinbelow specified or who falls within
any of the classes hereinbelow indicated shall be punished by a fine of not more than three hundred pesos or by imprisonment for not more than six months, or both:

(a) Any person who shall unlawfully make use of any official envelope, label, frank, or indorsement authorized by law or regulation to avoid the payment of postage or registry fee on any mail matter.

(b) Any person who, without authority from the Director of Posts, shall set up or profess to keep any office or place of business bearing the sign, name, or title of "Post Office", or shall establish an unauthorized post office anywhere within the Philippine Islands.

(c) Any person who, without proper authority, shall paint, print, or in any manner place upon or attach to any building, vessel, or any vehicle not actually used in carrying the mail the words "Philippine Islands Mail", "United States Mail", or any words, letters, or characters of like import, or who shall give notice in any manner that any vessel or vehicle is used in carrying the mail when the same is not actually so used.

(d) Any person who shall obstruct or retard the passage of any mail matter, or who shall obstruct any person or conveyance carrying mail matter, or shall arrest or detain upon any process, except for crime, any person engaged in the transportation of mail matter while in the discharge of his duties.

(e) Any person who shall commit any act prohibited by the Postal Law or who shall omit any act enjoined thereby, for which act or omission no specific penalty is provided by law.

ARTICLE IX

Offenses Connected with Administration of Bureau of Customs

SECTION 2691. Unlawful Importation of Merchandise. — Any person who shall fraudulently or knowingly import or bring into the Philippine Islands, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, shall be punished by a fine of not more than two thousand pesos or by imprisonment for not more than two years, or both.

When, upon trial for a violation of this section, the defendant is shown to
have or to have had possession of the merchandise in question, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the court.

[355-341; Comp., 1715.]

SECTION 2692. Various Fraudulent Practices Against Customs Revenues. — Any person who makes or attempts to make any entry of imported or dutiable exported merchandise by means of any false or fraudulent invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice whatever, or shall be guilty of any willful act or omission by means whereof the Government of the Philippine Islands might be deprived of the lawful duties, or any portion thereof, accruing from the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, shall, for each offense, be punished by a fine not exceeding five thousand pesos or by imprisonment for not more than two years, or both.

[Comp., 1695.]

SECTION 2693. Failure to Report Fraud. — Any master or other officer, owner, or agent of any vessel trading with or within the Philippine Islands and any employee of the Bureau of Customs who, having cognizance of any fraud upon the customs revenues, contemplated or perpetrated, shall fail to report all information relative thereto to the collector of customs, as by law required, shall be punished by a fine of not more than two thousand pesos or by imprisonment for not more than one year, or by both.

[2335-1.]

SECTION 2694. Concealment or Destruction of Evidence of Fraud. — Every person who willfully conceals or destroys any invoice, book, or paper relating to any merchandise liable to duty, after an inspection thereof has been demanded by the collector of any collection district, or at any time conceals or destroys any such invoice, book, or paper for the purpose of suppressing any evidence of fraud therein contained, shall be punished by a fine of not more than two thousand pesos, or by imprisonment for not more than one year, or both.


SECTION 2695. Breaking of Seal on Car or Conveyance by Land. — Any person who shall willfully break or destroy any seal placed by a customs official upon any car, or compartment thereof, or other conveyance by land shall be
punished by a fine of not more than one thousand pesos.

[355-306; Comp., 1683.]

SECTION 2696. Alteration of Marks on Warehoused Merchandise. — Any person who alters, defaces, or obliterates any distinctive mark placed by a customs officer upon any package of warehoused merchandise shall be liable to a fine of not more than one thousand pesos.

[355-265; Comp., 1641.]

SECTION 2697. Fraudulent Opening or Entering of Warehouse. — Any importer or proprietor of warehoused merchandise, or person in his employ, who by any contrivance, fraudulently opens the warehouse, or gains access to the merchandise, except in the presence of the proper officer of the customs, acting in the execution of his duty, shall be liable to a fine not exceeding one thousand pesos, or to imprisonment for a period not exceeding one year, or both.

[355-266.]

SECTION 2698. Fraudulent Removal or Concealment of Warehoused Merchandise. — Any person who shall fraudulently remove warehoused merchandise from any public or private warehouse or shall fraudulently conceal such merchandise in any such warehouse, or shall aid or abet any such removal or concealment, shall be punished by a fine of not more than two thousand pesos, or by imprisonment for not more than one year, or both.

[355-267; Comp., 643.]

SECTION 2699. Unlawful Exportation of Coin or Bullion. — It shall be unlawful to export or attempt to export from the Philippine Islands any Philippine silver money coined under the authority of any law of the United States, or bullion made therefrom, except as such money may be carried away by departing travelers in ordinary course and in sums not exceeding twenty-five pesos; and any person who effects or attempts the exportation of such coin or bullion contrary to law shall be punished by a fine not exceeding two thousand pesos or by imprisonment for not more than one year, or both; and the coin or bullion in question shall be forfeited.

[1411-2; 1737-1.]

SECTION 2700. Unlawful Importation of Silver Coin. — It shall be unlawful to import or to attempt to import into the Philippine Islands silver money not on a gold basis, except as the same may be brought in by incoming passengers
in ordinary course of travel and in sums not exceeding fifty pesos for a first-class passenger, twenty pesos for a second-class passenger, and ten pesos for a third-class passenger; and any person who effects or attempts the importation of such coin contrary to law shall be punished by a fine not exceeding two thousand pesos or by imprisonment for not more than one year, or both, and the coin in question shall be forfeited.

[1042; 1411-2.]

SECTION 2701. Violation of Customs Laws and Regulations in General. — Any person who violates a provision of the customs laws or regulations pursuant thereto, for which delinquency no specific penalty is provided, shall be punished by a fine of not more than four hundred pesos or by imprisonment for not more than six months, or both.

[355-26, 152, 311; 864-12; 1136-8; 1149-1; 1235-16; 1480-1; Comp., 1524, 1528.]

ARTICLE X

Offenses Connected with Administration of Bureau of Internal Revenue

SECTION 2702. Statutory Offenses of Officers and Employees. — Every officer, agent, or employee of the Bureau of Internal Revenue who is guilty of any delinquency hereinbelow specified or who falls within any of the classes hereinbelow indicated shall be punished by a fine of not less than four hundred pesos nor more than ten thousand pesos or by imprisonment for not less than six months nor more than five years, or both.

(a) Those guilty of extortion or willful oppression under color of law.

(b) Those who knowingly demand other or greater sums than are authorized by law or receive any fees, compensation, or reward, except as by law prescribed, for the performance of any duty.

(c) Those who willfully neglect to give receipts, as by law required, for any sums collected in the performance of duty, or who willfully neglect to perform any of the duties enjoined by law.

(d) Those who conspire or collude with another or others to defraud the revenues or otherwise violate the law.

(e) Those who willfully make opportunity for any person to defraud the revenues, or who do or omit to do any act with intent to enable any
other person to defraud the revenues.

(f) Those who negligently or designedly permit the violation of the law by any other person.

(g) Those who make or sign any false entry or entries in any book, or make or sign any false certificate or return in any case where the law requires the making by them of such entry, certificate, or return.

(h) Those who, having knowledge or information of a violation of the Internal Revenue Law or of any fraud committed on the revenues collectible by the Bureau of Internal Revenue, fail to report such knowledge or information to their superior officer, or to report as otherwise required by law.

(i) Those who, without the authority of law, demand or accept, or attempt to collect directly or indirectly as payment or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law.

[2339-161.]

SECTION 2703. Reward of Informer. — In case of a conviction under the preceding section one-half of any fine imposed shall be for the use of the Insular Government and the other half for the use of the informer, who shall be ascertained and named in the judgment of the court.

[2339-162.]

SECTION 2704. Unlawful Divulgence of Trade Secrets. — Any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than may be provided by law, the secrets, operation, style of work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties shall be fined in a sum not more than two thousand pesos or be imprisoned for a term of not less than six months nor more than five years, or both.

[2339-163.]

SECTION 2705. Unlawful Interest of Revenue Officer in Business. — Any internal-revenue officer who is or shall become interested, directly or indirectly, in the manufacture, sale, export, or import of manufactured tobacco, snuff, cigars, or
cigarettes, or in the distilling, sale, import, export, rectification, or redistillation of distilled spirits, or in the manufacture, export, import or sale of fermented liquors shall be fined in a sum not less than four hundred pesos nor more than ten thousand pesos.

[2339-164.]

SECTION 2706. Delinquency in Payment of Cedula Tax. — A person liable to the cedula tax who remains delinquent in the payment of the same until after the expiration of the current year and who upon demand of the provincial treasurer fails thereafter to pay such tax as required by law shall be deemed to be guilty of a misdemeanor; and the provincial treasurer may, in his discretion, cause the delinquent to be prosecuted before the justice of the peace of the municipality in which the delinquent shall be found, and upon conviction the person so delinquent shall be sentenced to imprisonment for five days for each unpaid cedula.

Persons so convicted shall be required to labor for the period of imprisonment, either for the province, municipality, or township upon public works in such manner as may be directed by the provincial board; and upon the termination of such period of imprisonment or labor, a cedula certificate shall be issued to the person so convicted as if the tax had been paid in money. But at any time after sentence is passed, and before the labor is fully rendered in obedience thereto, the defendant shall have the right to pay the entire amount of the delinquent tax, together with the costs of the trial, or if he be declared insolvent, the amount of the delinquency only; and thereupon he shall be discharged and a cedula shall be issued to him as in other cases.

In any prosecution for the nonpayment of the cedula tax, proof showing that such tax was not paid in the municipality, township, or city where the defendant resides shall be sufficient to convict in the absence of proof on his part showing that the tax was lawfully paid in some other place or province.

In prosecutions arising under this section in Mindoro, Palawan, and Batanes the delinquent shall in all cases be originally tried in a court of inferior jurisdiction established in the municipality, or township, or before the nearest court of the same category, if there be none in the municipality, or township, or if the delinquent resides outside of the limits thereof; and the defendant shall be entitled to appeal to the competent Court of First Instance.

[2339-165; 2503-1.]

SECTION 2707.(154,912),(897,957) Unlawful Use of Cedula Certificate.— Any person who
uses, attempts to use, or has in his possession with intent to defraud the revenues, deceive the courts, or mislead any revenue officer or other person, any cedula certificate issued to any other person, shall be fined in a sum not exceeding two hundred pesos, or be imprisoned for a term not exceeding six months.

[2339-166.]

SECTION 2708. Falsification or Counterfeiting of Stamp or Cedula Certificate. — Any person who makes, sells, or uses any false or counterfeit stamp or cedula, or any die for printing or making stamps or cedulas, which is in imitation of or purports to be a lawful stamp, cedula, or die of the kind required by the provisions of the Internal Revenue Law or who erases the cancellation marks on any stamp previously used, or who alters the written or printed figures or letters or cancellation marks on any stamp previously used, or who has in his possession any such false, counterfeit, restored, or altered stamp, die, or cedula for the purpose of using the same in the payment of internal revenue or in securing any exemption or privilege conferred by the Internal Revenue Law, or who procures the commission of any such offense by another, shall for each offense be fined in a sum not less than two hundred pesos nor more than five thousand pesos, and imprisoned for a term not less than two months nor more than five years.

[2339-167.]

SECTION 2709. Failure to Affix and Cancel Documentary Stamp. — Any person who fails to affix and cancel the requisite stamp or stamps to any document at the time required shall be subject to a fine of not more than two hundred pesos.

[2339-168.]

SECTION 2710. Unlawful Pursuit of Business or Occupation. — Any person who carries on the business of a distiller, rectifier, wholesale liquor dealer, retail liquor dealer, manufacturer of tobacco, snuff, cigars, or cigarettes, or dealer in any manufactured product of tobacco, without having paid the privilege tax therefor as required by law, or who knowingly aids or abets in the conduct of illicit distilling operations, shall, in addition to being liable for the payment of such tax, be punished by a fine in a sum not less than two hundred pesos nor more than two thousand pesos or by imprisonment for a term not exceeding six months, or both; and in the case of a distiller or rectifier so offending, all distilled spirits and all stills or other apparatus fit or intended for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found at the distillery or rectifying establishment or in any building, room, yard, or inclosure connected therewith and used with or constituting a part of the premises on which the distilling or rectifying
is carried on, and all the right, title and interest of such person in the lot or tract of land on which such distillery or rectifying establishment is situated, and all the right, title and interest therein of every person who knowingly or with negligence has suffered or permitted the business of a distiller or rectifier to be there carried on or has connived at the same, shall be forfeited to the Government.

Any person who carries on any other business, or pursues any calling for which a fixed privilege tax is imposed without paying such tax as required by law or who knowingly aids or abets in the conduct of such business, shall in addition to being liable to the payment of such tax, be punished by a fine in a sum not exceeding one thousand pesos or by imprisonment for a term not exceeding six months, or both.

[2339-169; 2432.]

SECTION 2711. Failure to Make True Return of Receipts and Sales. — Any person who, being required by law to make a return of the amount of his receipts, sales, or business, shall fail or neglect to make such return within the time required, shall be punished by a fine not exceeding two thousand pesos or by imprisonment for a term not exceeding one year, or both.

And any such person who shall make a false or fraudulent return shall be punished by a fine not exceeding ten thousand pesos or by imprisonment for a term not exceeding two years, or both.

[2432-23.]

SECTION 2712. Unlawful Use of Denatured Alcohol. — Any person who, for the purpose of manufacturing any beverage, uses denatured alcohol or alcohol withdrawn from bond for industrial uses, or who knowingly sells any beverage made in whole or in part from such alcohol, or who uses such alcohol for the manufacture of liquid medicinal preparations, or knowingly sells such preparations containing as an ingredient such alcohol, shall on conviction be fined not more than one thousand pesos or be imprisoned for not more than one year, or both.

Any person who shall unlawfully recover or attempt to recover by redistillation or other process any denatured alcohol or who knowingly uses, sells, conceals, or otherwise disposes of alcohol so recovered or redistilled shall be subject to the same penalty as above provided.

[2339-171.]

SECTION 2713. Forfeiture of Goods Illegally Stored or Removed. — All
articles subject to a specific tax which are stored or allowed to remain in a distillery, distillery warehouse, bonded warehouse, or other place where made, after the tax thereon has been paid shall be forfeited; and all such articles unlawfully removed from any such place without the payment of the required tax shall likewise be forfeited.

[2339-172.]

SECTION 2714. Forfeiture of Property Used in Unlicensed Business. — All chattels, machinery, and removable fixtures of any sort used in the production of distilled spirits, cigars, cigarettes, or other manufactured products of tobacco, when the required tax has not been paid for such business, shall be forfeited.

[2339-173.]

SECTION 2715. Unlawful Removal of Articles without Payment of Tax. — Any manufacturer, owner, or person in charge of any article subject to a specific tax who removes or allows or procures the unlawful removal of any such article from the place of manufacture of bonded warehouse upon which article the specific tax has not been paid in the time and manner required, and every person who knowingly aids or abets in the removal of such articles as aforesaid, or conceals the same after illegal removal, shall for the first offense be punished by a fine of not more than one thousand pesos or imprisonment not longer than six months, or both.

Every manufacturer so offending, shall, before continuing or resuming business, execute a bond in double the amount of his original bond and containing the same conditions.

[2339-174.]

SECTION 2716. Punishment for Subsequent Offense. — In case of reincidence the offender under the preceding section shall be punished by imprisonment for not less than one month nor more than two years; and if the offense be committed by the owner or the manufacturer, or by his connivance, the factory and the ground upon which it stands, including the machinery and apparatus used in and about the business, shall be forfeited to the Government.

[2339-175.]

SECTION 2717. Unlicensed Signs, Signboards, or Billboards. — Any person who shall erect, construct, maintain, display, or expose a sign, signboard, or billboard without first paying the lawful tax therefor shall be fined not exceeding
one hundred pesos or be imprisoned not exceeding one month.

[2339-176.]

SECTION 2718. Shipment of Liquor or Tobacco Under False Name or Brand. — Any person who ships, transports, or removes spirituous or fermented liquors, wines, or tobacco, under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the cask or package containing the same, or causes such act to be done, shall be subject to a fine of five hundred pesos, and in addition the article or articles so transported or removed shall be forfeited.

[2339-177.]

SECTION 2719. Procuring Unlawful Divulgence of Trade Secrets. — Any person who causes or procures an officer or employee of the Bureau of Internal Revenue to divulge any confidential information regarding the business of any taxpayer knowledge of which was acquired by him in the discharge of his official duties and which it is unlawful for him to reveal, shall be fined in a sum of not more than two thousand pesos or be imprisoned for a term of not less than six months nor more than five years, or both.

[2339-178.]

SECTION 2720. Fraudulent Practices Relative to Weights and Measures. — Any person other than an official sealer of weights and measures who places an official tag or seal upon any instrument of weight or measure, or attaches it thereto, and any person who fraudulently imitates any mark, stamp, brand, tag, or other characteristic sign used to indicate that weights and measures have been officially sealed; or who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed, or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license, or any die for printing or making stamps, tags, certificates, or licenses, which is an imitation of or purports to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of the Internal Revenue Law, or who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued or who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of use or reuse of the same in the payment of fees or charges imposed in the Internal Revenue Law, or who procures the commission of any such offense by another, shall for each such offense be fined not less than two hundred pesos nor more than ten thousand pesos and shall be imprisoned for not less than one month nor more than five years, in the discretion of the court.
SECTION 2721. *Unlawful Possession or Use of Instrument Not Sealed within Twelve Months.* — Any person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any scale, balance, weight, or measure which has not been officially sealed within twelve months, and any person who uses in any purchase or sale or in estimating the value of any service furnished any such instrument that has not been officially sealed within the same period shall be punished by a fine not exceeding five hundred pesos or by imprisonment for not exceeding one year, or by both, in the discretion of the court; but if such scale, balance, weight, or measure so used has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alteration such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures, be sealed, and the owner, possessor, or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

SECTION 2722. *Alteration or Fraudulent Use of Instrument of Weight or Measure.* — Any person who with fraudulent intent alters any scale or balance, weight, or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than two hundred pesos nor more than four thousand pesos or by imprisonment for not less than three months nor more than two years, or both.

Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure of any article bought or sold by weight or measure, fraudulently misrepresents the weight or measure thereof, shall be punished by a fine of not less than fifty pesos nor more than two thousand pesos or by imprisonment for not less than three months nor more than two years, or both.

SECTION 2723. *Payment of Informers.* — Any person, except an
internal-revenue agent or officer or other public officer engaged in sealing or inspecting weights and measures who voluntarily gives information leading to the arrest and conviction of anyone violating the provisions of the Internal Revenue Law relative to weights and measures shall be rewarded in the sum of twenty pesos or in the sum of one hundred pesos if the person convicted is a public officer or employee concerned with the sealing or inspecting of weights and measures. The informer shall be ascertained and stated in the judgment of the court and the reward paid shall be a charge against the funds of the province in which the arrest and conviction is had and the municipality concerned, in the proportion in which the weights and measures fees accrue to each, but to prevent delay in payment the province shall initially pay the entire amount and subsequently secure reimbursement of the municipality's share.

[2339-182.]

SECTION 2724. Illegal Sale of Skimmed Milk. — Any person who sells or puts on sale in the Philippine Islands any condensed skimmed milk or milk from which the fat has been removed totally or in part, on which the tax imposed by the Internal Revenue Law has not been fully paid, or which does not bear the legend provided for therein, shall, upon conviction thereof, be punished by a fine of not exceeding six hundred pesos, or by imprisonment not exceeding six months, or both.

[2339-183.]

SECTION 2725. Unlawful Removal of Mining Products. — Any concessionaire, manager, owner, or person in charge of any mining products upon which the ad valorem tax herein imposed is applicable, who unlawfully removes, or who allows or procures the unlawful removal of any such products from the place where mined, upon which said ad valorem tax has not been paid in the time and manner required and every person who knowingly aids or abets in the removal of such articles as aforesaid or conceals the same after their illegal removal shall for the first offense be punished by a fine of not more than one thousand pesos or imprisonment for not longer than six months, or both, and the products so unlawfully removed shall be forfeited. In case of reincidence the offender under this section shall be punished by imprisonment for not less than one month nor more than two years, and if the offense be committed by the concessionaire, owner, or manager of the mine, or by his connivance, the mining concession and all mining rights in the property, including the machinery and apparatus used in and about the mine, and all the products unlawfully removed shall be forfeited to the Government.
SECTION 2726. Failure to Keep Pharmacist's Record. — A physician, dentist, veterinarian, pharmacist, or second-class pharmacist who fails to keep a true and correct record of prohibited drugs received and dispensed or transferred by him, as required by law and prescribed in the regulations of the Bureau of Internal Revenue, or who fails to allow the immediate inspection of his entire stock of such drugs upon the demand of any internal-revenue officer or agent shall be punished by a fine of not less than fifty pesos nor more than one thousand pesos.

SECTION 2727. Violation of Internal Revenue Law or Regulation in General. — A person who violates any provision of the Internal Revenue Law or any lawful regulation of the Bureau of Internal Revenue made in conformity with the same, for which delinquency no specific penalty is provided by law, shall be punished by a fine of not more than three hundred pesos or by imprisonment for not more than six months, or both.

ARTICLE XI

Offenses Connected with Administration of Bureau of Treasury

SECTION 2728. Failure of Treasury or Bank Official to Stamp Counterfeit Coin. — The Insular Treasurer, or any employee of his Bureau, or any cashier, treasurer, teller, or other officer or employee of any bank or banking association who shall knowingly neglect or refuse to stamp, as required by law, the word "false" upon any counterfeit coin that shall come into his possession or custody by virtue of his office or employment shall be punished by a fine of not exceeding one thousand pesos or by imprisonment not exceeding six months, or both, for each such neglect or failure.

SECTION 2729. Refusal to Make Report or Permit Examination. — Any owner, agent, manager, or other officer in charge of any institution within the purview of article eight of chapter forty of this Code who, being thereunto required by the Insular Treasurer in writing, shall, contrary to the provisions of said article, willfully refuse to file the required report or permit any lawful examination into the affairs of such institution shall be punished by a fine of not more than ten thousand pesos or by imprisonment for not more than one year, or both.
ARTICLE XII

Offenses Connected with Administration of Bureau of Agriculture

SECTION 2730. Violation of Provisions Relative to Control of Plant Diseases. — Any person who shall violate any provision of section one thousand eight hundred and fifty-three or one thousand eight hundred and fifty-four of this Code or any regulation for the enforcement thereof shall be punished by a fine not to exceed two hundred pesos, or imprisonment for a period not to exceed thirty days, or both.

SECTION 2731. Violation of Provisions Relative to Animal Quarantine. — Any person who shall violate any provision of sections one thousand eight hundred and fifty-nine to one thousand eight hundred and sixty-two, inclusive, of this Code shall be punished by a fine of not more than one thousand pesos, or by imprisonment for not more than six months, or by both.

Any person who shall violate any provision of said sections or any lawful regulation or order pursuant thereto, for which delinquency no specific penalty is provided by law, shall be punished by a fine of not more than one hundred pesos or by imprisonment for not more than thirty days, or both.

SECTION 2732. Violation of Provisions Relative to Grading of Fibers. — Any person who shall change, obliterate, or counterfeit, wholly or in part, or cause to be changed, obliterated, or counterfeited, the official or private mark or brand on any bale of fiber which has been inspected, graded, and stamped as provided in sections one thousand eight hundred and sixty-eight to one thousand eight hundred and ninety-three, inclusive, of this Code or who shall use any tag or mark which is not in accordance with the provisions of said article or the authorized orders of the Director of Agriculture, or who shall tamper with or alter the quantity or quality of any bale of fiber which has been so inspected, graded, and stamped, or who shall otherwise violate any of the provisions of said sections shall be punished by a fine of not more than three hundred pesos; and upon conviction hereunder of any person holding a grading permit, the Director of Agriculture may, with the approval of the Secretary of Public Instruction, withdraw and cancel such permit.
ARTICLE XIII

Offenses Connected with Administration of Bureau of Printing

SECTION 2733. Fraud Against Government by Officer of Bureau of Printing. — If the Director of Printing, Assistant Director of Printing, any foreman, or other employee shall, by himself, or through others, corruptly collude, or have any secret understanding with any person to defraud the Insular Government or whereby the Insular Government shall be made to sustain a loss, he shall, on conviction thereof before any court of competent jurisdiction, forfeit his office and be imprisoned for a term of not more than seven years and fined in a sum not exceeding six thousand pesos.

SECTION 2734. Holding of Prohibited Interest by Officer. — Neither the Director of Printing, the Assistant Director of Printing, any foreman, nor any of their assistants shall, during continuance in office, have any interest, direct or indirect, in the publication of any newspaper or periodical, or in any printing, binding, engraving, or lithographing of any kind, or any contract for furnishing paper or other material connected with the public printing, binding, lithographing, or engraving; and for every violation of this section the party offending shall, on conviction before any court of competent jurisdiction, be imprisoned for a term of not less than one year nor more than five years and shall be fined in a sum not exceeding four thousand pesos.

CHAPTER 57

Offenses Connected with Administration of Provincial, Municipal, and Township Laws

ARTICLE I

Offenses Relative to Administration of Provincial Law

SECTION 2740. Violation of Regulations Made by Provincial Board. — Any person who shall violate any regulation made pursuant to section two thousand and eighty-nine of this Code shall be punished by a fine not exceeding one hundred pesos, or by imprisonment not exceeding thirty days, or both.
SECTION 2741. Refusal of a Non-Christian to Take up Appointed Habitation. — Any non-Christian who shall refuse to comply with the directions lawfully given by a provincial governor, pursuant to section two thousand and seventy-seven of this Code, to take up habitation upon a site designated by said governor shall upon conviction be imprisoned for a period not exceeding sixty days.

SECTION 2742. Failure to Render Service in Satisfaction of Road Tax. — Any person who, being delinquent in the payment of the road tax imposed by section two thousand and ninety-two of this Code, shall refuse or fail, either in person or by a substitute furnished by him, to work it out within the period fixed by the provincial board, shall be punished by a fine not exceeding ten pesos or by imprisonment not exceeding twenty days, or both.

ARTICLE II

Offenses Connected with Administration of Municipal and Township Laws

SECTION 2743. Holding of Prohibited Interest by Public Officer. — Any municipal or township officer who, contrary to law, shall directly or indirectly be interested in any contract work, or cockpit, or other permitted game, or amusement, or in any business of the municipality or township, or in the purchase of any real estate or any other property belonging thereto shall, upon conviction, be imprisoned for not less than six months nor more than two years.

SECTION 2744. Failure to Supply Information Required for Entry in Civil Register. — Any physician or midwife who shall fail to make report to the municipal or township secretary giving information of any birth or death occurring under his professional observation and concerning which entry should be made in the civil register and any person authorized to perform the ceremony of marriage who shall fail to make the required report concerning a marriage celebrated by him shall be punished by a fine of not more than one hundred pesos.

SECTION 2745. Loss of Arms by Member of Police Force. — Any chief
or other member of the police force who, through neglect or other unjustifiable reason, shall lose any police arm for which he is responsible shall be punished by a fine of not more than two hundred pesos, or by imprisonment for not more than six months, or both.

[2169-26, 27.]

SECTION 2746. Failure to Render Police Service. — Any able-bodied man who shall fail, refuse, or neglect promptly to render police service or to do patrol duty when thereunto lawfully required by municipal president in conformity with the provisions of section two thousand two hundred and twenty-one of this Code, shall be punished by a fine not exceeding one hundred pesos or by imprisonment for not more than three months, or both.

[1309-1 (m).]

SECTION 2747. Failure to Report Presence of Nonresident Sojourners. — Any householder failing, neglecting, or refusing to make prompt report of the presence of nonresident sojourners, as required in section two thousand two hundred and twenty-two of this Code, and any municipal councilor of the barrio who shall fail, refuse, or neglect to transmit the householder's report to the municipal president within twenty-four hours after its receipt, shall be punished by a fine not exceeding one hundred pesos or by imprisonment for not more than three months, or both.

[1309-1.]

SECTION 2748. Refusal to Obey Call to Aid in Extinguishing Fire. — Any citizen of a municipality who, upon being called upon by the municipal president or chief of police to aid in extinguishing any fire in such municipality, shall unlawfully, refuse to obey such call or to obey any lawful order of the municipal president or chief of police during a fire, shall, upon conviction, be punished by a fine not to exceed twenty pesos or by imprisonment not to exceed twenty days, or both.

[1733-4.]

SECTION 2749. Unlawful Use of Carts and Sledges Upon Well-Constructed Roads. — Any person who, contrary to the provisions of section two thousand two hundred and sixty-one or section two thousand three hundred and sixty-five of this Code, shall use a cart or sledge upon any improved or well-constructed public road shall be punished by a fine of not more than one hundred pesos for each offense.
SECTION 2750.  *Failure to Discharge Duties of Township Office.* — Any person who, having been elected to fill a township office, shall refuse, without lawful excuse, to qualify or discharge the duties thereof shall be subject to imprisonment for a term not exceeding six months.

[1397-24.]

**FINAL ARTICLE**

*Final Section.* — The Governor-General may proclaim any part of this Act to be in effect at any time subsequent to the date of its passage and prior to the date upon which it would otherwise take effect.

The Acts and parts of Acts enumerated in the following schedule are hereby repealed:

**SCHEDULE OF REPEALED STATUTES**

(a) *Acts repealed in entirety.*

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(b) Acts repealed in part

Acts.  Portions repealed.


302.  Section 2 only.

496.  Sections 3, 6, 9, 17, 126, and last paragraph of section 36, as amended by section 9 of 1699.

648.  Section 1 only.

700.  Subsection (4) of section 1.
744. All except section 4.
809. Subsections (a) and (b) of section 1.
821. Section 2 only.
867. Sections 2-7, 9-11, 15-33, and subsections 5 (a), 5 (b), 5 (c), 5 (f),
5 (g), 5 (h),
5 (i), 5 (j), and 6 (a), 6 (b) of section 1.
876. Section 1 only.
1189. Sections 148, 149, and 150.
1310. Sections 3-10.
1511. All except section 16.
1519. Section 19 only.
1627. Sections 1, 2, 5, 6, 7, and 28-33.
1648. Sections 2 and 3.
1680. Section 1 only.
1699. Sections 1, 2, 3, 4, 5, 6, and 11.
1755. Section 3 only.
1764. Section 2 only.
1780. All except section 26.
1848. Section 3 only.
1873. Sections 3, 5, 6, and 8.
1875. All except section 7.
1937. Section 1 only.
2001. Section 1 only.
2035. Sections 1 and 2.
| 2041. | Sections 1, 2, 6, 7, and 9. |
| 2131. | Sections 3 and 4. |
| 2259. | Sections 1-5, 28; also final proviso of first paragraph of section 18, as amended by section 1 of 2558. |
| 2347. | Sections 1-9, 11-19, 22, and 25. |
| 2408. | All except proviso to subsection (c) of section 54. |
| 2417. | Section 1 only. |
| 2429. | Section 1 only. |
| 2468. | All except second proviso to section 23. |
| 2541. | Sections 1, 2, 3, 6, 8, 9, 16, 17, and 18. |
| 2575. | Section 1 only. |
| 2617. | Sections 1, 2, and 3. |
| 2641. | Section 1 only. |