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UNIVERSITAS CALIFORNIANA
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THE
MANILA
CHARTER

Enacted by the
UNITED STATES PHILIPPINE COMMISSION,
JULY 31, 1901.
AN ACT

to

INCORPORATE

THE

CITY OF MANILA

ENACTED BY THE

UNITED STATES PHILIPPINE COMMISSION,

JULY 31, 1901.

WITH INDEX

Published by authority of the

UNITED STATES PHILIPPINE COMMISSION,

MANILA, P. I.
AN ACT TO INCORPORATE THE CITY OF MANILA.

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

SECTION 1. (a) Inhabitants of Manila constituted a municipality. The inhabitants of the city of Manila, residing within the territory described in Section 2 of this act, are hereby constituted a municipality, which shall be known as the city of Manila, and by that name shall have perpetual succession, and shall possess all the rights of property herein granted or heretofore enjoyed and possessed by the city of Manila as organized under Spanish sovereignty.

(b) City of Manila to have a seal; to dispose of real and personal property, etc. It 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, contract and be contracted with, sue and be sued, and prosecute and defend to final judgment and execution, and execute all the powers hereinafter conferred.

SEC. 2. Temporary boundaries of city prescribed. The temporary boundaries and limits of said city are hereby established and prescribed in general, as follows:

Beginning at a point at the junction of Estero Vitas with Manila Bay at low-water mark, in the northwest corner of Manila, thence running S. 63° E. up Bocana Vitas to its junction with Estero Gagalangin, 226.00 meters; thence N. 30° E. on Gagalangin Estero, 362.50 meters; thence S. 180° E. to the center of the main road to Caloocan at its junction with Calle Solis, 679.00 meters; thence S. 76° E. in center of Calle Solis, 85.00 meters; thence N. 82° 15' E., 50.00 meters; thence N. 75° 10' E. to junction with Manila and Dagupan Railroad, 147.50 meters; thence S. 79° E. in center of Calle Solis, 68.00 meters; thence N. 79° E., 100.00 meters; thence N. 70° 15' E., 252.50 meters; thence N. 79° 50' E. to junction of Calle Solis with Calle Lico, 186.00 meters; thence S. 71° 30' E. crossing Paangbundoc palay fields to a point

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at the junction of Calle Sangleyes and Calle Loma, 726.00 meters; thence N. 56° E. in center of Calle Sangleyes to a point in front of the Chinese Hospital, 170.00 meters; thence N. 63° 50' E. across fields to center of Blockhouse No. 4, 445.00 meters; thence S. 22° E. to center of Blockhouse No. 5, 184.00 meters; thence S. 22° E. to center of Blockhouse No. 6, 540.20 meters; thence S. 43° 15' E. to center of Blockhouse No. 8, 753.00 meters; thence S. 80° 10' E. to center of Blockhouse No. 9, 704.20 meters; thence S. 53° E. to center of Blockhouse No. 10 (or Baligbaligy), 907.50 meters; thence S. 58° E. to center of Blockhouse No. 11, 457.00 meters; thence S. 38° 15' E. to center of San Juan Bridge, 757.00 meters; thence S. 55° 30' E. down middle of San Juan River, 479.00 meters; thence S. 26° 10' E., 552.00 meters; thence S. 3° 40' W., 185.00 meters; thence S. 48° 15' W., 505.00 meters; thence S. 63° 30' W., 316.00 meters; thence S. 83° W., 382.00 meters; thence N. 64° 10' W., 151.00 meters; thence N. 29° 50' W. to a point in the middle of the Pasig River, 135.00 meters; thence S. 67° 10' W. on the Pasig River, 137.50 meters; thence up the center of Estero Biata to a point at its junction with Estero Pesafancia and Estero Lasdamas; thence continuing up the middle of Estero Lasdamas to a point at its junction with Estero Paco; thence on Estero Paco to Calle Lingeros and Estero Tripa de Gallina; thence in the middle of Estero de Gallina to a point on the Singalon Bridge on the road from Pineda to San Pedro Macati; thence S. 76° W. to the middle of Calle Lico, 40.00 meters; thence S. 47° 30' W., in the middle of Calle Lico to its junction with Camino Singalon, 39.00 meters; thence S. 63° 40' W. to Calle Real de Pineda, 119.00 meters; thence S. 63° 50' W. in the middle of the road from Singalon to Maytubig or Malate, 185.00 meters; thence S. 26° 30' W., 159.00 meters; thence S. 81° 50' W., 152.50 meters; thence S. 69° 50' W., 23.00 meters; thence S. 77° 30' W., 170.00 meters; thence S. 68° 40' W. to the junction of Calle San Lucas, 167.50 meters; thence S. 22° 50' E. in the middle of Calle San Lucas, 224.00 meters; thence across fields S. 68° 30' W. to a point in the middle of Calle Marina, about 206.00 meters, to low-water mark in Manila Bay; thence following the shore line of said bay at low water mark in a general northwesterly direction to the point of beginning.

On or before the 31st day of December, 1901, the Municipal Board hereinafter provided for shall make careful investigation
and fix what, in its opinion, are proper boundaries for the city of Manila, and make report of its investigations to the Commission for further legislation. For this purpose it shall cause surveys to be made of the proposed new boundaries and may include within such proposed boundaries territory not now or heretofore included in the city of Manila.

Sec. 3. Jurisdiction of city government for police purposes. The jurisdiction of the city government 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 five miles in width.

Sec. 4. Government of city vested in Municipal Board. The government of said city is hereby vested in a Municipal Board, consisting of three members, to be appointed by the Civil Governor, by and with the consent of the Commission, and to be removable in the same manner. One member of the Board shall be designated in the appointment as President, and shall preside at all meetings of the Board. He shall sign all ordinances, resolutions, bonds, contracts, and obligations made or authorized by the Board, and shall issue such orders and instructions as may be necessary to carry out and enforce the ordinances of the city, and the orders of the Board relating thereto. In case of sickness or prolonged absence of any member of the Board, or if for any reason it becomes necessary to maintain a quorum or to break a tie, the Civil Governor may make temporary appointment until the return of such absent member or members. The person so appointed shall possess all the rights and perform all the duties of a member of the Board.

Sec. 5. Duties of Secretary of Board. The Board shall have a secretary, who shall be first appointed by the Civil Governor, by and with the consent of the Commission, and his successor shall be appointed by the Board, subject to the provisions of the Civil Service Act. The Secretary shall be in charge of the municipal records. He shall keep a full record of the proceedings of the Board, both legislative and executive, and file all documents relating thereto; shall record, in a book kept for that purpose, all ordinances passed by the Board, with the dates of passage and publication of the same; 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 shall collect and receive therefor such fees as may be prescribed, for the use of the city; shall keep his office and all records therein open to inspection during usual business hours by all residents of the city and all officers of the Insular and general governments. He shall have such other powers and perform such other duties as the Board may prescribe.

SEC. 6. **Duties of Disbursing Officer of Board.** The Board 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 Commission. He shall discharge his duties in accordance with the provisions of Act No. 145, prescribing the duties of disbursing clerks, and shall render his accounts in such manner as the Auditor for the Philippine Archipelago may prescribe.

SEC. 7. **Oath to be taken by each member of Board, and city officer.** Each member of the Board, and city officer appointed under this act shall, before entering on the duties thereof, take and subscribe to the following oath, which shall be filed with the Secretary to the Board, and be by him recorded:

I, ................................., having been duly appointed ..............
.................................. of the city of Manila, do hereby accept said office, and do solemnly swear (or affirm) that I recognize and accept the supreme authority of the United States of America in these Islands, and will maintain true faith and allegiance thereto; that I will obey all the laws, legal orders, and decrees promulgated by its duly constituted authorities; that I impose upon myself this obligation voluntarily, without mental reservation or purpose of evasion; that I will well and faithfully discharge the duties of the office upon which I am about to enter, so help me God. (Last four words to be stricken out in case of affirmation.)

.........................................................

(Signature of officer.)

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

.........................................................

(Signature of officer administering oath.)
This oath, and all others required in connection with the administration of the city government, may be administered by any officer authorized to administer oaths, or by any member of the Board or its secretary, or by any other city officer appointed under this act, and no fee shall be charged therefor.

SEC. 8. Each member of Board to execute bond. Each member of the Board, before entering upon the duties of his office, shall execute a bond to the Insular Government in the sum of ten thousand dollars, and with such surety or sureties as shall be approved by the Treasurer of the Philippine Archipelago. The bond shall be filed with the Treasurer, and a copy spread upon the records of the Board. Every city officer charged with the custody of property or funds, before entering upon the duties of his office, shall execute a bond to the city, in such sum and with such surety or sureties as shall be approved by the members of the Board in writing thereon. The bond shall be filed with the Treasurer, and a copy spread upon the records of the Board. Should suit be brought upon any of said bonds, it shall be no defense to those signing the bond that the above requirements for approval have not been complied with, if, in fact, by virtue of such bond, such officer has entered upon his official duties.

SEC. 9. Beginning of fiscal year. The fiscal year of the city shall commence on the first day of July of each calendar year, and extend to and include the thirtieth day of June following.

SEC. 10. Method of transacting business by Board. The Board shall meet and transact business every day during the year, Sundays and legal holidays excepted. It shall sit with open doors unless otherwise ordered by affirmative vote of two members. It shall keep a record of its proceedings, and determine its rules of procedure not herein set forth. Two members of the Board shall constitute a quorum for the transaction of business, and two affirmative votes shall be necessary to the passage of any ordinance or motion. The ayes and noes shall be taken and recorded upon the passage
of all ordinances, upon all propositions directing payment of money or creating liability, and at the request of any member, upon any other proposition. Each 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. Each ordinance shall be published in two daily newspapers of Manila, one printed in English and the other in Spanish, within three days after its passage, 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.

Sec. 11. **Board to have certain legislative and executive authority.** The Board shall have the legislative authority herein conferred. It shall possess the executive powers herein conferred, which shall be exercised through the following departments, and by general supervisory control over the same:

1. Department of Engineering and Public Works.
2. Police Department.
3. Law Department.
4. Department of Fires and Building Inspection.
5. Department of Assessments and Collections.

Sec. 12. **Appointment of city officers and employes, etc.** The heads of departments, assistant heads, and all superintendents therein shall, upon the passage of this act, be appointed by the Civil Governor, by and with the consent of the Commission, and shall be subject to removal by the Board. Vacancies in such offices thereafter shall be filled by appointment of the Board in accordance with the provisions of the Civil Service Act. Employés other than officers shall be appointed and removed by the heads of departments in accordance with the provisions of the Civil Service Act.

Sec. 13. **Board to inspect official books, papers, etc.** The Board shall have power at all times to examine and inspect official books, papers, and records of all officers, agents, and employés, and shall examine and inspect the same at least once in each year.

Sec. 14. **Board to submit annually certain information to Civil Governor; to prepare annual report.** On or before the
tenth day of June of each year, the Board shall prepare and present to the Civil Governor for transmission to the Commission, in itemized form and in detail: (a) an inventory of lands, buildings, and other property, real and personal, belonging to the city, including cash in the treasury; (b) a statement of the liabilities of the city; (c) an estimate of the revenues of the city from all sources for the ensuing fiscal year, with a statement opposite each item of the amount realized from such sources during the preceding twelve months; (d) an estimate of the ordinary expenses for the ensuing fiscal year, with a statement opposite each item of the corresponding expenses during the preceding twelve months; (e) 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 fiscal year; also an itemized statement of the extraordinary expenditures during the preceding twelve months. The Board shall, on or before the first day of August of each year, prepare and present to the Civil Governor for transmission to the Commission an annual report covering the operations of the city government during the preceding fiscal year. This report shall be printed in pamphlet form by the Board for general circulation.

Sec. 15. Appropriations for city of Manila. The Commission shall, upon estimates submitted by the Board, make all appropriations for the expenses of the city of Manila. Thirty per cent. of the appropriations for said purpose shall be paid out of any moneys in the Insular Treasury not otherwise appropriated, and seventy per cent. shall be paid out of the revenues of the city of Manila. In part consideration of the contribution of thirty per cent. of the city expenses from the Insular Treasury, it shall be lawful for the Insular Government to appropriate to its use temporarily the building known as the Ayuntamiento, now occupied by the offices of the Insular Government.

Sec. 16. General powers and duties of Board. The Board shall take possession of all lands, buildings, offices, books, papers, records, moneys, credits, securities, assets, accounts, or other property or rights belonging to the former city of Manila or pertaining to the business or interests thereof, and, subject to the provisions
herein set forth, shall have control of all its property except the building known as the Ayuntamiento, provision for the occupation and control of which is made in Section 15 of this act; shall collect taxes and other revenues, and apply the same in accordance with appropriations, as hereinbefore provided, to the payment of the municipal expenses; shall supervise and control the discharge of official duties by subordinates; shall institute judicial proceedings to recover property and funds of the city wherever found or otherwise to protect the interests of the city, and shall defend all suits against the city; shall make such ordinances and regulations as may be necessary to carry into effect and discharge the powers and duties conferred by this act, and to provide for the peace, order, safety, and general welfare of the city and its inhabitants; shall fix penalties for the violation of ordinances, provided that no fine shall exceed one hundred dollars, and no imprisonment shall exceed six months for a single offense. The Board shall see that the laws and ordinances are faithfully executed and enforced, and shall have such further powers and perform such further duties as may be prescribed by law.

SEC. 17. **General powers of Board stated in detail.** In addition to the foregoing the Board shall have the following general powers:

(a) To collect taxes for general and special purposes, in accordance with law.

(b) To prescribe the time, places, and manner of payment of salaries and wages to city officials and employés.

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

(d) To establish and maintain free public schools for primary instruction and to provide school-houses therefor, subject to the limitations of Act No. 74.

(e) 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.

(f) 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.
(g) To release any person imprisoned for violation of a city ordinance and to remit the sentence of such person, or any part thereof.

(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.

(j) To issue licenses, fixing the amount of the license fee and prescribing the time and manner of issuing or revoking the same, and to make regulations for the following:

(k) Hawkers, peddlers, hucksters, pawn-brokers, dealers in second-hand merchandise, junk-dealers, auctioneers, plumbers, brewers, distillers, money-changers and brokers, hotels, restaurants, cafés, lodging houses, public vehicles, public ferries, livery stables, billiard tables, theatres, theatrical performances, race tracks, horse races, circuses and all other forms and places of amusement; the keeping, preparation and sale of meat, poultry, fish, butter, cheese, lard, vegetables, bread and other provisions.

(l) To regulate the business and fix the location of tanneries, renderies, tallow chandleries, bone-factories, soap-factories, match-factories, blacksmith shops, foundries, steam boilers, lumber yards, ship yards and other dangerous, offensive or unwholesome establishments; the storage and sale of gunpowder, tar, pitch, resin, coal-oil, benzine, turpentine, hemp, cotton, nitro-glycerin, petroleum, or any of the products thereof and all other highly combustible or explosive materials.

(m) To inspect and regulate the method of using steam engines and boilers, other than marine, and to charge a reasonable inspection fee for so doing, and to license all engineers engaged in operating the same.

(n) To suppress 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; to prohibit the printing, sale or exhibition of immoral pictures, books or publications of any description.
(o) To regulate and license or suppress cock-fighting and cock-pits.

(p) To license, regulate or prohibit 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 distraining, impounding, and sale of the same for the penalty incurred, and the cost of the proceedings; also 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 provide for the inspection and sealing of weights and measures, enforce the keeping and use of proper weights and measures by vendors, and regulate the inspection, weighing and measuring of brick, coal, lumber and other articles of merchandise.

(t) To lay out, construct, improve, and regulate the use of streets, avenues, alleys, sidewalks, wharves, piers, parks, cemeteries and other public places; to prevent and remove encroachments and obstructions from the same; to provide for the lighting, cleaning, and sprinkling of streets and public places; to regulate or prevent the use of the same for processions, signs, sign posts, awnings, awning posts; the carrying or displaying of banners, placards, advertisements or hand bills, or the flying of signs, flags or banners, across, over, or from any building along the same. 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 the stringing of wires therein; to provide for and regulate cross-walks, 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 playing ball, flying kites, rolling hoops, and any other amusement having a tendency 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, vehicles, cars and locomotives within the limits of the city; to regulate the locating, constructing and laying of the track of any horse, electric or other form 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 any railroad, and to compel such railroad to raise or lower its tracks to conform to such provisions or changes; 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 construct, maintain, and regulate the use of canals and water courses, and provide for the cleansing and purifying of the same, and the draining and filling of private premises to prevent or abate nuisances.

(v) To construct and maintain public landing-places, wharves, piers, docks, levees, and to regulate and control the use of the same, and all private landing-places, wharves, piers, docks, and levees.

(w) To maintain water works 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.

(x) To establish, maintain, and regulate the use of public drains, sewers, latrines, and cess-pools, and regulate the construction and use of private drains, sewers, latrines, and cess-pools.

(y) To provide for the establishment of public stables and bath-houses, and to inspect and regulate the same.
(z) To establish public markets, market-houses, and slaughter-houses, and provide for the regulation, inspection, and use thereof, and to regulate or prohibit the establishment of such institutions by any person, firm or corporation.

(aa) To make suitable provisions to insure the public safety from conflagrations, and the effects of floods, storms, and other public calamities, and to provide relief for persons suffering from the same.

(bb) To establish, maintain and regulate a police force, prescribe the powers and duties of its members, and 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; to provide for the arrest, trial, fining, and putting to work on the streets and elsewhere, of such persons.

(cc) To extend and enforce all its ordinances over all waters within the city, and over the Bay of Manila three miles beyond the city limits, and over any boat or other floating structure thereon; and for the purpose of protecting and insuring the purity of the water supply of the city, to extend and enforce ordinances to that end over all territory within the drainage area of such water supply, or within 100 meters of any reservoir, conduit, canal, aqueduct or pumping station used in connection with the city water service.

(dd) To enforce the regulations of the Insular Board of Health and to impose fines and penalties against persons who violate such regulations.

(ee) To fix rates and collect wharfage from all water craft landing at or using public wharves, docks, levees, or landing-places.

(ff) To provide for the closing of opium joints, and to prohibit the keeping or visiting of any place where opium is smoked or sold for the purpose of smoking.

(gg) 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, sky-rockets, and other pyrotechnic displays.

(hh) To prevent and suppress riots, affrays, disturbances, and disorderly assemblies; to punish and prevent intoxication,
fighting, quarreling, and all disorderly conduct; and to keep the peace.

(ii) To make, publish, amend, and repeal all ordinances, necessary to carry into effect the powers herein granted, and to enforce the same by fines and penalties, within the limits authorized by law.

Sec. 18. **Insular Auditor to audit accounts of city.** The Auditor for the Philippine Archipelago shall receive and audit all accounts of the city of Manila, in accordance with the provisions of Act No. 90.

Sec. 19. **Insular Treasurer to receive and keep moneys of city.** The Treasurer of the Philippine Archipelago shall receive and safely keep all moneys arising from the revenues of the city of Manila, in accordance with the provisions of Act No. 90, and shall expend the same upon warrants drawn in accordance with the provisions of said act. Requisitions for such warrants, in favor of the disbursing officer of the Board, shall be made by the head of the department of the city government to which the business relates, subject to the approval of the Civil Governor.

Sec. 20. **Insular Purchasing Agent to make purchases for city.** The Insular Purchasing Agent shall purchase all supplies, equipments, material, and property of every kind, except real estate, for the use of the city of Manila or any of the departments or offices thereof, and shall supply the same to the city or any of its departments or offices, in accordance with the provisions of Act No. 146.

Sec. 21. **Health of city.** The health of the city shall be under the control of the Insular Board of Health, which Board shall exercise in the city of Manila the powers conferred by Act No. 157. If conflict of opinion and jurisdiction shall arise between the Municipal Board and the Insular Board of Health, the issue shall be referred to the Civil Governor for his decision, which shall be final.

Sec. 22. **Warden of Bilibid Prison to receive city prisoners.** The Warden of Bilibid Prison shall set apart a suitable portion thereof for city prisoners, and shall receive for confinement and detention all persons who have been sentenced to imprisonment by the municipal courts of the city of Manila; and the expense
of maintaining such portion of Bilibid Prison shall be paid for out of the funds of the city.

Sec. 23. Establishment of schools in city. The Board shall have the same powers in respect to the establishment of schools in Manila as are conferred on municipal councils by the provisions of the Municipal Code and its amendments, as limited by Act No. 74, establishing a department of public instruction. A local school board of six members for the city of Manila, who shall serve without salary, shall be selected and removed in accordance with Sections 10 and 11 of said Act No. 74, and shall exercise the same powers as provided in said act. The General Superintendent of Public Instruction shall exercise the same jurisdiction and powers in the city of Manila as elsewhere in the archipelago, and the City Superintendent of Schools in Manila shall have all the powers and duties in respect to the schools of such city as are vested in division superintendents in respect to the schools of their divisions.

Sec. 24. Reports to be made on condition of schools and 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 Board, 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 native teachers, and improving the schools or school buildings of the city. The local school board shall make a similar quarterly report to the Board. The local school board shall be furnished an office and necessary clerical force by the City Superintendent out of the appropriation for his office. All construction or repairs of school houses ordered by the Municipal Board, subject to the limitations of Act No. 74, shall be carried on under the Department of Engineering and Public Works, and the care and custody of school buildings shall be under the Superintendent of Buildings and Illumination.

Sec. 25. 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 Board, and shall possess such powers as may be prescribed herein or by ordinance. He shall make requisition in duplicate
for all funds required for the use of his department during the ensuing month. All warrants drawn in accordance with such requisitions shall be in favor of the disbursing officer of the Board, and shall be disbursed pursuant to appropriations. The correctness of all payrolls and vouchers covering the payment of money shall be certified to by each head of department before payment, except as herein otherwise expressly provided. Each head of department shall deposit with the Treasurer of the Philippine Archipelago all moneys collected within his department, taking, as required by Rules 51 and 52 of Act No. 90, receipts for all moneys so deposited. He shall submit to the Auditor for the Philippine Archipelago on the first day of each month an abstract showing all collections made within his department during the preceding month, supported by proper vouchers covering such receipts. He shall, ten days before the beginning of each quarter, prepare and submit to the Board, through the Auditor for the Philippine Archipelago, the following estimates: (a) An itemized estimate of the revenues of the department from all sources for the ensuing quarter, with a statement opposite each item of the amount realized from such source during the preceding quarter; (b) an itemized estimate of the ordinary expenses of the department for the ensuing quarter, with a statement opposite each item of the corresponding expenses during the preceding quarter; (c) an itemized estimate of such extraordinary expenditures as may be deemed necessary for any purpose, with an itemized statement of extraordinary expenditures during the preceding quarter. Such estimates shall contain a statement of the approximate total expenditure recommended, and the amount which it is expected to expend during the ensuing quarter. He shall, on or before the tenth day of July of each year, prepare and present to the Board an annual report, in duplicate, covering the operations of his office during the preceding fiscal year.

Sec. 26. City officers to devote time to business. Each officer shall devote his time and attention exclusively during the usual business hours to the duties of his office, and shall not hold more than one office unless expressly authorized by law.

This section shall not apply to members of the Advisory Board or to members of the local school board, or to other
persons discharging public duties under the city government who receive no compensation for their services.

Sec. 27. Persons who are eligible for appointment to city offices. No person shall be eligible for appointment to any city office who is not either (a) a citizen of the United States, or (b) a native of the Philippine Islands, or (c) a person who has, under and by virtue of the Treaty of Paris, acquired the political rights of a native of the Islands.

Sec. 28. City officers not to engage in certain business 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 through any of its authorized officials, boards, agents, or attorneys, whereby money is to be paid, directly or indirectly, out of the revenues 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.

Sec. 29. Action in case of separation from service of city officers. Every city officer shall, at the expiration of his term, or upon resignation, deliver to his successor in office, who shall receipt for the same in duplicate, all property, books, and effects of every description in his possession, belonging to the city or pertaining to his office. One copy of the receipt shall be delivered to the retiring officer and the other copy filed with the Auditor for the Philippine Archipelago. All funds, whether collections or moneys appropriated for disbursement, shall be deposited in the Insular Treasury. Funds for disbursement shall be deposited as repayments to the respective appropriations to which they pertain and be available for withdrawal by warrant in favor of the successor. In case of the death or removal of any city officer, the Board shall at once take charge of the office, books, papers, property, and funds of the late incumbent, and forthwith notify the sureties on his official bond. Such sureties shall cause to be rendered to the Auditor the accounts current of the deceased or
removed officer, and deposit or cause to be deposited as aforesaid the moneys with which such officer was chargeable.

Sec. 30. When Board must advertise for sealed bids or proposals. Before entering upon any work or public improvement the total expense whereof shall exceed the sum of five hundred dollars, the Board 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 Board, or the department of the city government having charge of the work, which plan, profile, and specification shall, at all proper times, be open for public inspection. All bids shall be opened in the presence of the Board 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 Board and named in the advertisement, and which shall not exceed ten per cent. of the estimated cost of the improvement or work to be done where the estimated cost exceeds one thousand dollars nor be less than one hundred dollars 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 advertisement shall be for a period of five days before the proposals are opened, and in the manner above prescribed.

Sec. 31. Contracts in excess of $500. Every contract exceeding in amount the sum of five hundred dollars, for work, materials or supplies, shall be let by the Board to the lowest responsible bidder, provided that the Board may, in its discretion, reject any and all bids, and if such bids are too high may purchase the material, hire the laborers, and supervise the work. Bonds, to be approved by the Board, shall be taken for the faithful performance of contracts; all such contracts shall be executed in triplicate by the Board and by the contractor;
one original copy so executed shall be kept and filed in the office of the Board, one shall be filed in the office of the Auditor for the Philippine Archipelago, and the third shall be given to the contractor. Every contract for a sum greater than five hundred dollars shall be signed by the President of the Board and the Secretary under the corporate seal.

SEC. 32. Contracts not in excess of $500. If the consideration for a contract shall not exceed five hundred dollars, the Board 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 Board, which order shall be returned and filed as a voucher with the bill upon which payment was made.

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

SEC. 33. Duties of City Engineer. There shall be, under the Board, 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 Board; 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 Board; shall have the care and custody of all public buildings, when erected, including markets and slaughter-houses 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 inspect and seal weights and
measures, enforce the keeping and use of proper weights and measures by vendors and vendees, and regulate the inspection, weighing and measuring of brick, coal, lumber, and other articles of merchandise, in accordance with law and ordinances; 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, and bridges; shall maintain, clean, sprinkle, and regulate the use of the same for all purposes as provided by ordinance; shall supervise the collection and disposition of all garbage, refuse, the contents of closets, vaults, and cess-pools, 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 water works 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, and shall collect water rents as fixed by law or ordinance; shall inspect and regulate, subject to the approval of the Board, 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.

Sec. 34. Assistants to City Engineer. To assist the City Engineer in the discharge of his official duties, there shall be employed under his direction a first assistant city engineer, two second assistant city engineers, a superintendent of streets, parks, bridges, docks, and wharves, a superintendent of water and sewers, and a superintendent of buildings and illumination.
POLICE DEPARTMENT.

Sec. 35. Duties of Chief of Police. There shall be, under the Board, a Chief of Police, who shall have charge of the Department of Police, 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 or penitentiary; 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 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 city courts, and shall promptly and faithfully execute all orders of the Board, and all writs and processes of the city courts and all criminal processes of the Court of the First Instance of the city of Manila, 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.

Sec. 36. Duties of Chief of Secret Service. The Chief of Police shall have an assistant, to be known as the Chief of the Secret Service, who shall have charge of the detective force, and shall perform such other duties as may be assigned to him by the Chief of Police or be prescribed by ordinance.

Sec. 37. Powers and duties of peace officers. The members of the Board, the Chief of Police, the Chief of the Secret Service, and all officers and members of the police force and secret service shall be peace officers; and all peace officers created by this act, or authorized by law or ordinance, are
authorized to serve and execute all processes of municipal courts and criminal processes of insular courts to whomsoever directed, within the jurisdictional limits of the city or within the police limits as hereinbefore defined; 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, 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. 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 Board shall deem it necessary, to avert danger or to protect life and property, in case of riot, disturbance, or public calamity, or when it has reason to fear any serious violation of law and order, it 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.

LAW DEPARTMENT.

SEC. 38. Duties of City Attorney; to have one assistant. The Law Department shall consist of the offices of the City Attorney and the Prosecuting Attorney. The City Attorney shall be the chief legal adviser of the city and all offices and departments thereof; shall represent the city in all civil cases now pending or hereafter brought in any court, 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 Board upon any question relating to the city, or the rights or duties of any city officer; shall appear in behalf of the city in all civil cases; 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 the same and report to the Board; shall, when directed by the Board, institute and prosecute in the city’s interest a suit on any bond, lease, or other contract, and upon any breach or violation thereof; prosecute and defend all civil actions related to or connected with any city office or interest of the city. He shall at all times render such professional services as the Board may require, and shall have such other powers and shall perform such other duties as may be prescribed by law or ordinance. He shall have one assistant, to be known as Assistant City Attorney.

SEC. 39. Duties of Prosecuting Attorney; to have three assistants. The Prosecuting Attorney of the city of Manila shall have charge of the prosecution of all crimes, misdemeanors and violations of city ordinances, in the Court of First Instance and the municipal courts of the city of Manila. He shall investigate all charges of crimes, misdemeanors, and violations of 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 in the General Provincial Act and the Criminal Code of Procedure. There shall be three assistant prosecuting attorneys, who shall assist the Prosecuting Attorney as he shall direct. The Prosecuting Attorney or any of his assistants may, if he deems it wise, conduct investigations in respect to crimes, misdemeanors and violations of ordinances 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 Prosecuting Attorney or his assistants under this section shall be used against such witness
in any prosecution pending, or thereafter instituted against him, for any crime or offense.

Sec. 40. Municipal Courts provided for. There shall be two judicial districts in the city, one of which shall include all territory within the police jurisdiction of the city north of the Pasig River, and the other all territory within the same jurisdiction south of said river. There shall be a municipal court in each of the two districts. The Civil Governor, by and with the consent of the Commission, shall appoint a Judge and a Clerk for each Municipal Court. Vacancies occurring in such clerkship after the first of March, 1902, shall be filled under the restrictions and provisions of the Civil Service Act. The municipal courts of the two districts shall have concurrent jurisdiction over crimes, misdemeanors and violations of ordinances committed on the waters of the Pasig River or Manila Bay within the police jurisdiction of the city. There shall be a daily session of each municipal court, Sundays and legal holidays alone excepted. In order to equalize the work of the courts so established, the judges and clerks may exercise their duties interchangeably in either district and the two judges may at the same time hold separate sessions of the court of one district and in such case the judge of the district shall divide the business to be done between himself and the visiting judge. Said courts shall respectively have exclusive jurisdiction 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 their respective districts and the maximum punishment is by imprisonment for not more than six months, or a fine of not more than one hundred dollars, or both. Such courts 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. Said courts shall have no civil jurisdiction except for the forfeiture and collection of bonds given in cases or proceedings pending therein. In a prosecution for the violation of any ordinance, the first process shall be a summons; provided, however, 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; and such 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 now or hereafter established for the judiciary of the Islands, and such rules shall govern said police courts and their officers in all cases in so far as the same may be applicable. Every person arrested shall, without unnecessary delay, be brought before a municipal court or a court of first instance for preliminary hearing, release on bail or trial. Each judge shall have power to enforce all processes of the court, compel the attendance of witnesses and punish all contempts of court by fine or imprisonment, or both, under the limitations imposed by the Code of Civil Procedure. He may 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, and 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. There shall be taxed against and collected from the defendant, in case of his conviction in said court, such costs and fees as may be prescribed by the Board, which costs and fees shall not exceed those charged in criminal cases in justices' courts. All fines and forfeitures, fees and costs imposed shall be collected by the clerk of each court, who shall keep a docket of all fines, forfeitures, costs, and fees 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 receive receipts therefor. The judge shall examine the docket of fines, forfeitures, fees and costs each day, compare the same with the amount receipted for by the City Assessor and Collector, and satisfy himself that all fines, forfeitures, fees and costs have been duly accounted for. The judgments of each court may be enforced by imprisonment of any defendant adjudged guilty
therein until the fines, fees, and costs assessed have been paid, or until the same shall have been satisfied by imprisonment at hard labor at the rate of twenty-five cents a day; and any such judgment may also be enforced by execution against the property of the defendant adjudged guilty therein. Each court shall also have power to administer oaths and to give certificates thereof; to issue summons, writs, warrants, executions, and all other processes, necessary to enforce its orders and judgments. The clerk of each court shall have power to administer oaths. The clerk of each 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. The Chief of Police shall be the executive officer of each court and shall, either in person or by deputy, attend all sessions, serve all processes, and execute all orders and judgments of the same.

Sec. 41. **Certain requirements to be complied with before confinement of city prisoners.** No person shall be confined in the city prison by sentence of either 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.

Sec. 42. **Appeals to Courts 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 is imposed by a municipal court. Such appeals shall be governed by the rules of practice and procedure in judicial appeals from courts of first instance to the Supreme Court now or hereafter established by law. Pending an appeal, the defendant shall remain in custody,
unless released upon sufficient bail, in accordance with the rules and regulations now or hereafter in force, to await the judgment of the appellate court.

Sec. 43. **Duties of Sheriff of Manila.** The Sheriff of the city of Manila, appointed under Section 25 of Act No. 136, providing for the organization of courts, shall receive a salary at the rate of twenty-five hundred dollars per year. The Sheriff is hereby authorized to appoint two deputies at a salary of one hundred dollars per month each, and two deputies at a salary of sixty dollars per month each. The Sheriff and his deputies shall charge and collect for the service of all civil process the fees provided in the Code of Civil Procedure only, and all fees collected by them for such service shall be paid to the City Assessor and Collector, and the Sheriff shall be answerable therefor upon his bond. The fees charged by the Sheriff and his deputies for the service of criminal process shall be such as are provided in the Code of Criminal Procedure to be adopted, and when collected shall be paid to the City Assessor and Collector. Such fees shall be taxed as a part of the costs against defendants who are convicted in criminal prosecutions and sentenced to pay the costs. The Sheriff shall pay to the City Assessor and Collector, on the first day of each month, all fees collected by him and his deputies for the service of civil process during the preceding month, and shall at the same time deliver to the Auditor for the Philippine Archipelago an itemized statement of such fees. The salaries of the Sheriff and his deputies herein provided shall be paid from the revenues of the city of Manila. The Sheriff is also authorized to expend a sum not to exceed three dollars per day for the transportation of prisoners by himself and deputies and for the general service of the process of the courts throughout his jurisdiction, and which shall be paid from the revenues of the city. The Sheriff may, in writing, appoint special deputies for the service of any particular process, who shall be paid only by fees, in accordance with the scale of fees provided in the Civil and Criminal Codes of Procedure. The sheriff and his deputies shall be peace officers with the powers set forth in Section 37.

Sections 25 and 27 of Act No. 136, providing for the organization of courts, are hereby repealed so far as they conflict with this section, but in all other respects remain in full force.
SEC. 44. Justices and auxiliary justices of the peace provided for. There shall be appointed by the Civil Governor, by and with the consent of the Commission, two justices of the peace and two auxiliary justices of the peace for the city of Manila, who shall be subject to removal in the manner provided for their appointment, and who shall exercise within the city of Manila the jurisdiction conferred upon justices of the peace in Act No. 136, providing for the organization of courts; but no justice of the peace, or auxiliary justice of the peace, of the city of Manila, shall exercise any criminal jurisdiction, such jurisdiction within the city of Manila being confined to Courts of First Instance and to the Municipal Courts herein provided. Each justice of the peace shall receive a salary of one thousand dollars per year, and shall charge and collect in all civil suits tried before him the fees provided for justices of the peace in the Code of Civil Procedure. All fees so charged and collected by him during each month shall be paid by him on the first day of the succeeding month to the City Assessor and Collector. He shall at the same time deliver to the Auditor for the Philippine Archipelago an itemized statement of all such fees, and his accounts shall be audited by the Auditor for the Philippine Archipelago, and for that purpose his dockets and books shall be examined by the Auditor. Auxiliary justices of the peace shall be paid by the justices of the peace out of their salaries, respectively, in proportion to the time that the auxiliary justice of the peace shall have performed the duties of the justice. Each justice of the peace may appoint a clerk, at a salary of twenty-five dollars per month, to be paid out of the revenues of the city. The existing courts of the justices of the peace in the city of Manila are hereby abolished.

DEPARTMENT OF FIRES AND BUILDING INSPECTION.

SEC. 45. Duties of Chief of Department of Fires and Building Inspection. There shall be, under the Board, a Chief of the Department of Fires and Building Inspection. He shall have the management and control of all matters relating to the administration of the department as herein provided, 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 other fire apparatus; shall have full police power 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 upon the origin and cause of all fires occurring within the city.

He shall inspect all buildings in the city under construction or repair and see that ordinances relating to the construction of buildings within fire limits are observed; shall inspect all private and public buildings erected or to be erected within the city, to determine whether they comply with the building ordinances applicable to fire limits or otherwise; shall have power to order, in accordance with ordinance and subject to the approval of the Municipal Board, buildings dangerous to the public to be taken down or made secure; shall supervise and regulate the stringing, grounding, and insulation of wires for all electrical connections with a view to avoiding conflagrations or interfering with public traffic or safety, or the obstruction of the necessary operations of the fire department in putting out fires; shall supervise and regulate the manufacture, storage, sale, and use of petroleum, gas, acetylene, gun powder, and other highly combustible matter and explosives, and the arrangement and use of engines, boilers, forges, and other manufacturing and heating appliances in accordance with law or ordinances relating thereto; shall have charge of the city telegraph, telephone, and fire alarm services; and the laying of mains and connections for the purpose of supplying gas to the inhabitants of the city.

DEPARTMENT OF ASSESSMENTS AND COLLECTIONS.

SEC. 46. Duties of City Assessor and Collector. There shall be, under the Board, a City Assessor and Collector, who shall have charge of the Department of Assessments and Collections. The real estate of the city of Manila shall be assessed and valued for taxation by the City Assessor and Collector and his authorized deputies, who are empowered to administer any oath authorized to be administered in the assessment or collection of taxes. It shall be the duty of every owner of real estate in the city of Manila to prepare, or cause to be prepared, a statement of the amount of land and the improvements thereon which he owns, the annual rent or income received by him from each
piece of his property for each of the three years preceding the statement and a description sufficiently in detail to enable the City Assessor and Collector to identify the same on examination. The owner or his duly authorized agent shall verify such statement and swear to the same before any officer authorized by law to administer an oath. The statement shall be filed with the City Assessor and Collector on or before the first day of September, 1901. He shall make a list of all taxable real estate in the city, by districts, and the names of the owners in each district shall be arranged alphabetically, 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 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 is authorized 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 City Registrar showing the ownership of real estate in the city.

Sec. 47. Rate per cent. of annual tax for the years 1901, 1902, and subsequent years. A tax of one per cent. on the assessed value of all real estate in the city subject to taxation as hereinbefore provided is hereby levied for the unexpired portion of the year 1901; provided, that every taxpayer who has paid the urbana tax on any house or building or who has paid the frontage tax on any real estate for the year 1901 shall receive a credit on the tax hereby levied for the amounts paid as urbana or frontage taxes. The laws, general orders, or regulations under which the urbana tax and the frontage tax are now collectible in the city of Manila are hereby repealed except as to arrearages as hereinafter provided. All taxes on real estate for the year 1901 shall be due and payable on or before the fifteenth day of February, 1902. An annual tax of one and one-half per cent. (1½%) on the assessed value of all real estate in the city subject to taxation as hereinbefore provided is hereby levied for the year 1902, and an annual tax of two per cent.
(2\%\%) on the assessed value is hereby levied for the year 1903 and each subsequent year. All taxes for the year 1902 and each year thereafter shall be due and payable on or before the first day of July of each year, and if any taxpayer shall fail to pay the taxes assessed against him for the year 1901 on or before the first day of March, 1902, or shall fail to pay such taxes assessed against him for the year 1902 and each succeeding year thereafter, on or before the first day of July of each year respectively, he shall be delinquent in such payment, and shall be subject to an additional tax of fifteen per cent. (15\%) of the amount of the original tax as a penalty for such delinquency, to be collected at the same time and in the same manner as the original tax; provided, that at the option of the taxpayer the payment of one-half of the tax for the year 1902 and each succeeding year thereafter may be postponed until the 31st day of December of such year, but if he fail to pay the first half of the tax on or before the first day of July, then the tax for the whole year shall be delinquent, and the penalty shall be due as hereinbefore provided. If any taxpayer, having paid the first half of the taxes due for the year 1902 or any succeeding year, shall fail to pay the remaining half of the tax due for such year on or before the 31st day of December of that year, the penalty to be collected shall be fifteen per cent. (15\%) of the half of such annual tax then due. 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 has become delinquent the City Assessor and Collector shall proceed to make collection thereof in the manner prescribed in Sections 75, 76, 77, 78, 79, 80, 81, 82 and 83 of the Municipal Code, and all the provisions of said sections shall be applicable, and all the powers and duties conferred and imposed by said sections upon the Provincial Treasurer are imposed upon the City Assessor and Collector. The provisions of Sections 83, 84, 85 and 86 of the Municipal Code are hereby declared applicable as fully as though incorporated herein to all taxes assessed, penalties accruing, sales made of the real estate of the delinquent taxpayer, and suits instituted by him attacking the assessment of such taxes or the validity of sales made-
hereunder. It shall not be essential to the validity of tax sales of real estate hereunder that the City Assessor and Collector shall have attempted to make out of the personal property of the taxpayer the tax due upon his real estate. The remedy provided in the Municipal Code 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 lien upon the real estate for taxes levied for the year 1901 shall attach upon the passage of this act. A lien for taxes due for any subsequent year shall attach on the first day of January of such year.

Sec. 48. Exemptions from taxation. Lands or buildings owned by the United States of America, the central 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, shall be exempt from taxation; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific or educational purposes.

Sec. 49. Action in case owner of real estate fails to make return thereof. If the owner of any parcel of real estate shall fail to make a return thereof, as provided in Section 46, 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, 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.

In case the land and improvements, a statement of which it is the duty of the owner hereunder to file with the City Assessor and Collector, shall have been leased to another before the date of this act on terms such that the leasehold held by the lessee is valuable, the owner of the land may in his statement request that the lessee or tenant of the leasehold be cited to appear and make a sworn statement of its value before the City Assessor and Collector. The City Assessor and
Collector shall then proceed as in other cases to fix and assess the value of the leasehold. The owner of the land and improvements shall be required to pay taxes only on the total value of the land and improvements, less the value of the leasehold, while the lessee or tenant of the leasehold shall have assessed against him, and be required to pay, taxes upon the value of the leasehold. The remedies hereinbefore provided for the sale of land for collection of delinquent taxes thereon shall be applicable to the collection of delinquent taxes on leaseholds.

Sec. 50. **Action in case real estate has escaped taxation.** If it shall be discovered by the City Assessor and Collector, 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 charge against the owner thereof the taxes due for the current year and for all other years since the original assessment under this charter was made, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and interest and penalty shall be added to the back taxes as if they were assessed at the time when they should have been assessed.

Sec. 51. **Certificate to be made by City Assessor and Collector.** The City Assessor and Collector shall complete the listing and valuation of all real estate situated within the city on or before the first day of December, 1901, 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 Manila has been omitted from this list, according to the best of my knowledge and belief."

(Signature.) ...........................................

The City Assessor and Collector shall also authenticate subsequent assessments, as hereinafter provided for, by signing the foregoing certificate in connection with each such assessment.

Sec. 52. **Notice to be given to public when tax list is completed.** When the list shall be completed in accordance with
the foregoing section the City Assessor and Collector shall, by notice published for ten days in two newspapers of general circulation in the city, one printed in English and one in Spanish, inform the public that the list has been completed and is on file in his office, and may be examined by any person interested therein, and that upon a date fixed in the notice, which shall not be later than the 15th day of December; the City Assessor and Collector 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 seven 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 and enter the same in a well-bound book, to be by him kept for that purpose, within fourteen days from the date fixed for hearing complaints in such notice, 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.

SEC. 53. Appeals from decisions of City Assessor and Collector. In case any complainant before the City Assessor and Collector shall feel aggrieved by his decision, such complainant may, within ten days after the entry of such decision, appeal to the Board of Tax Appeals constituted as hereinafter provided. He shall perfect his appeal 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.

SEC. 54. Board of Tax Appeals constituted. The Municipal Board shall constitute the Board of Tax Appeals. The President of the Municipal Board shall be President of the Board of Tax Appeals, and the Secretary to the Municipal Board shall be the Secretary to the Board of Tax Appeals and shall keep the record of its proceedings.

SEC. 55. Oath to be taken by each member 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 of Manila:

"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 ............. ..., 19...."

.........................................................

(Signature of officer administering oath.)

The oath of each member shall be recorded by the Secretary
to the Board in the minutes of its proceedings.

SEC. 56. Meetings of Board of Tax Appeals. The Board of
Tax Appeals shall meet on the second Monday in January,
1902, and each succeeding year, and shall hear all appeals duly
transmitted to it, and shall decide the same within fifteen days.
It shall have authority to cause to be amended the listing
and valuation of the property in respect to which any complaint
is made 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.

SEC. 57. When assessments may be increased or reduced. The
City Assessor and Collector shall, during the first three
days of December of each year after the year 1901, add to
the list of taxable real estate in the city, the value of the
improvements placed upon such property during the preceding
year, and reduce the assessments against any taxpayer whose
improvements already assessed have been destroyed during the
preceding year, and shall add to the list any property which is
taxable and which has theretofore escaped taxation. He shall
give ten days' notice by publication in two newspapers of general
circulation published in the city of Manila, one printed in Eng-
lish and one in Spanish, that he will be present in his office for
that purpose on said days. Appeals may be taken from the
decisions of the City Assessor and Collector, under this section, to
the Board of Tax Appeals, as in case of original assessments.
SEC. 58. **Duration of first and subsequent assessments.** The assessment first made under the provisions of this charter, as amended from time to time, shall continue in force for the period of three years, unless an earlier provision is made by law for another general assessment. The City Assessor and Collector shall, at the close of said three years, and at the close of each period of five years thereafter, make a new assessment in accordance with the provisions of this charter, and the taxpayer shall have the same remedies by appeal for unjust assessment and valuation as are provided for the first assessment.

SEC. 59. **Money to be applied to school purposes.** 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, in its discretion, apply to the Commission for appropriations from the general resources of the city of additional funds for the support of such schools and the maintenance of such buildings.

SEC. 60. **Cedula or registration tax.** All the provisions of Sections 26, 27, 28, 29, 30, 31, 32, 34 and 35 of Act No. 133, entitled "An Act to Amend the Provincial Government Act, No. 83," and which provides for the collection of an annual cedula or registration tax, are hereby made applicable to the city of Manila and its inhabitants, and the City Assessor and Collector shall discharge the same duties in respect to said tax, and its collection that the Provincial Treasurer discharges under the above mentioned sections of Act No. 133.

SEC. 61. **City Assessor and Collector to collect all taxes, licenses, etc.** The City Assessor and Collector shall collect all taxes and assessments due the city, all licenses authorized by law or ordinance, all rents for lands, markets, and other property owned by the city, and shall receive and receipt for all fines, forfeitures, fees, and costs imposed by municipal courts, from the clerks thereof, and the fees collected by the Sheriff of Manila or his deputies, or by the justices of the peace of Manila. He shall deposit each day in the Treasury of the Philippine Archipelago all moneys belonging to the city received on the previous business day; shall give bond to the city in such sum and
with such surety or sureties as the Municipal Board may prescribe, for the faithful performance of the official duties of himself and his deputies or assistants and the deposit of all sums of money that may come into his or their hands officially in the Treasury of the Philippine Archipelago; shall, on or before the tenth day of each month, submit to the Auditor for the Philippine Archipelago, 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 July of each year, prepare in duplicate an itemized statement of the receipts and deposits with the Treasurer of the Philippine Archipelago for the preceding fiscal year, and shall transmit the same to the Board through the Auditor for the Philippine Archipelago. He shall perform such other duties as the Board may, by ordinance, prescribe.

SEC. 62. City Assessor and Collector to collect Internal Revenue Tax. The City Assessor and Collector shall hereafter collect for the benefit of the city all taxes due under the law or orders imposing internal revenue taxes collectible within the city of Manila, and shall deposit the same with the Treasurer of the Archipelago to the credit of the city; provided, that this shall not include the urbana tax hereinbefore abolished; and provided further, that it shall not include the collections made at the instance of the Chief of the Bureau of Forestry, or his subordinates, within the city of Manila, for timber and timber products cut or taken from the public lands in the provinces outside the city of Manila. Until further provided by law the City Assessor and Collector shall also act as the Collector of Internal Revenue in those parts of the islands not within organized provincial governments and not within the city of Manila.

SEC. 63. Chief Deputy Assessor and Chief Deputy Collector provided for. There shall be a chief deputy assessor and a chief deputy collector in the office of the Department of Assessments and Collections who shall be appointed by the Civil Governor, by and with the consent of the Commission. Their successors shall be appointed by the Board under the provisions of the Civil Service Act.

SEC. 64. Collection and disposition of taxes now in force. All licenses and taxes, rents and income due and collectible
under law, ordinance, general orders or regulations, by the 
Provost Marshal General or his subordinates, or by any Insular 
officer, for the benefit of the territory now incorporated as 
the city of Manila, which shall be delinquent at the time of 
the passage of this act, except such as are herein specifically 
abolished, shall be collected for the benefit of the city by the 
City Assessor and Collector in the same method and with the 
same penalties as would be applicable had this act not been 
adopted. A failure to pay delinquent urbana and frontage 
taxes for the years 1899 and 1900 within thirty days after the 
passage of this act shall impose upon the taxpayer so delin-
quent a penalty of 15% and interest at rate of 10% from the 
date of the passage of this act until payment. In the event 
such delinquent taxpayer shall neglect to pay the urbana or 
frontage taxes so due for thirty days after the passage of this 
act, it shall be the duty of the Assessor and Collector to pro-
ceed against such delinquent taxpayer and the property upon 
which such urbana or frontage taxes are due in manner and 
form and with like effect as provided in this act for the col-
lection of delinquent taxes upon real estate, the provisions of 
which are hereby declared applicable to such delinquent urbana 
and frontage taxes.

ADVISORY BOARD, POWERS AND DUTIES THEREOF.

Sec. 65. There shall be an Advisory Board of the city, 
to consist of one member appointed by the Civil Governor, by 
and with the consent of the Commission, from each of the 
eleven city districts as they existed under the Spanish Govern-
ment. Within ten days after their appointment the members 
of the Board shall meet at a place and time to be designated 
by the Civil Governor and shall organize by the election of a 
president and of a secretary. The Board shall hold regular 
meetings once every two weeks, upon a day and at a time to 
be fixed by resolution of the Board. Each member of the 
Board shall receive five dollars ($5.00) for each regular meet-
ing which he attends. The Secretary of the Board shall have 
a permanent office and shall receive a salary of fourteen hun-
dred dollars ($1,400.00) a year. The Municipal Board shall pro-
vide the Advisory Board with a suitable room in which to 
hold its meetings, and with a suitable office for its Secretary,
and with such furniture, stationery and other supplies as may be suitable. It shall be the duty of the Advisory Board to bring to the attention of the Municipal Board the special needs of the city and its inhabitants, and it shall make such suggestions and recommendations relative thereto as it may from time to time deem necessary. It shall consider petitions presented by residents or inhabitants of the city and it shall report its recommendations thereon to the Municipal Board. It shall furnish such further information relating to existing conditions within the city and the several districts thereof as may be requested by the Municipal Board. In case it shall deem further legislation by the Commission necessary for the good of the city and its inhabitants it shall make proper recommendations in relation thereto. The Municipal Board shall not have power to pass any ordinances fixing license fees, or involving the liability of the city in any sum exceeding ten thousand dollars ($10,000.00), or denouncing as an offense the violation of any city ordinance, and imposing a penalty and fine or imprisonment therefor, or directing the condemnation of any property for the use of the city, or making any contract for improvements in the city which shall probably involve an expenditure of more than ten thousand dollars ($10,000.00), without first having submitted for comment, discussion and recommendation the proposed ordinance to the Advisory Board, and received from the Advisory Board its recommendations thereon. Should the Advisory Board, however, delay action upon the ordinance thus presented to it for its consideration and recommendation, for more than two weeks after the same shall have been received and receipted for by its Secretary, the Municipal Board may proceed to adopt the ordinance without awaiting action by the Advisory Board. No person shall be eligible to appointment as a member of the Advisory Board from a particular district unless he is a bona fide resident of such district at the time of appointment.

SEC. 66. Eligibility for appointment under city government. No person shall be eligible for appointment to any official position under the city government who is not either a citizen of the United States, a native of the Philippine Islands, a person who by virtue of the Treaty of Paris is entitled to the political
rights of a native of the Philippine Islands, or a person who, having served in the army or navy of the United States, has been honorably discharged therefrom and has taken the oath of allegiance to the United States.

Sec. 67. United States money referred to. All sums of money herein mentioned shall be held to refer to money of the United States unless otherwise expressly provided.

Sec. 68. City not to be liable for damages, etc. 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 charter, or any law or ordinance, or from negligence of said Board or other officers while enforcing, or attempting to enforce, the same.

Sec. 69. Existing city ordinances, etc., to continue in force unless repealed or modified. All city ordinances and orders in force at the time of the passage of this act, and not inconsistent herewith, shall continue in force until they are repealed or modified by ordinances passed in accordance with the provisions of this act.

Sec. 70. Liquor licenses granted by Board. The powers and duties in reference to the granting of liquor licenses and the forfeiting of the same, in the city of Manila, now conferred upon the Provost Marshal General, are hereby transferred to the Municipal Board hereinbefore created.

Sec. 71. Insular Purchasing Agent given control of property purchased out of civil funds. The Quartermaster of the Provost Guard is hereby directed to deliver to the Insular Purchasing Agent all the property held by him purchased out of civil funds for the use of the departments and bureaus of the city government under the Provost Marshal General, taking proper receipts from the Insular Purchasing Agent. It shall also be his duty to transfer to the Insular Purchasing Agent all the property received by him from the Disbursing Quartermaster for Civil Bureaus prior to July 1, 1901, and purchased by the Disbursing Quartermaster for Civil Bureaus out of public civil funds for the use of the civil departments of the civil government, taking like receipts from the Insular Purchasing Agent for this property.
SEC. 72. Repeal of former acts, orders and regulations. All acts, orders and regulations, and parts of the same, which are inconsistent with the provisions of this act are hereby repealed, and this act shall take effect upon the proclamation of the Civil Governor, to be issued within thirty days after the passage of the act.

Enacted, July 31, 1901.
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