

intained by a public corporation may be proceeded against, criminally or otherwise, the same as if erected by private persons. (Sec. 702, Vol. II, Dillon, Mun. Corp., 5th Ed.)

"A public market is not a proper use of a street, and a municipality has no power to authorize a certain part of a street to be used as a market place, as against the objection of abutting owners or where travel is thereby obstructed, nor to build, or authorize the building, of market house in a street." (Sec. 1463, Vol. IV, McQuillin, Mun. Corp., 2nd Rev. Ed.) "It will be seen from the foregoing authorities that streets cannot be used for market purposes.

"On the other hand, if it is the real intention of the Municipal Council of Bulan to close the streets in question from public servitude under the provisions of Section 2246 of the Administrative Code, this law should be complied with and the resolution to be adopted on the subject should be accompanied with the data called for in Section 161 of the Compilation of Provincial Circulars of the former Executive Bureau, namely:

'(a) The written recommendation by the district engineer;

'(b) Duly certified copies of instruments executed by the owners of property adjacent to the road, street, alley, park or square in question, and affected by the closing thereof, waiving all claims for damages to their property which might arise from such closing. These waivers may be secured either with or without money consideration; and

'(c) A statement of the provincial fiscal as to the sufficiency of the certificates submitted under the preceding paragraph. "A rough sketch has been handed to us, showing that the streets in question adjoin the municipal building. If this is the case, attention is drawn to the existing requirement of this Department that a market site should be out of view from the municipal administration building." — *Letter dated March 13,*

1948, of Sec. of the Interior to the Prov. Board of Sorsogon.

ASSESSMENT OF REAL PROPERTY — C. A. 470 NOT APPLICABLE TO CITIES; ASSESSOR MAY DETERMINE OWNERSHIP OF REAL PROPERTY.—"Our investigation has disclosed that Tax Declaration No. 19043 in the name of your father, x x x, was cancelled by the respondent and in its stead Tax Declaration No. 23436 in the name of Leon Castillo was issued, because the records of the Register of Deeds of the City of San Pablo show that the property covered by the tax declaration in the name of your father belongs to Dr. Leon Castillo as per Transfer Certificate of Title RT-39 (No. 9300), Office of the Register of Deeds for the Province of Laguna. Your claim, that Tax Declaration No. 19043 should be reinstated even with notation that it is duplicated with Tax Declaration No. 23436, can not be upheld by this Department, because Commonwealth Act No. 470, which provides that a tax declaration should not be cancelled if the declarant objects thereto, is not applicable to the City of San Pablo. The assessments of real property in that city are governed by its charter (Commonwealth Act No. 520,) and Section 29 thereof provides as follows:

'x x x He shall make the list of the taxable real estate in the city, arranging in the order of the lot and block numbers the names of the owners thereof, with a brief description of the property opposite each such name and the cash value thereof. In making this list, the city assessor shall take into consideration any sworn statement made by the owners of the property, *but shall not be prevented thereby from considering other evidence on the subject and exercising his own judgment in respect thereto.* For the purpose of completing this list, he and his representatives may enter upon the real estate for the purpose of examining and measuring it and may summon witnesses, administer oaths to them and subject them to examination concerning the

necessary, examine the records of the office of the Register of Deeds in the province of Laguna showing the ownership of real estate in the city. (Underscoring supplied)

"It is clear from the provisions of law quoted above that in the listing of real property for taxation purpose the City Assessor of San Pablo is authorized to exercise his own judgment in determining the ownership of the property to be thus listed. He can examine the records of the Register of Deeds of the province of Laguna, if necessary, to determine the ownership of real property in the city.

"In view of the foregoing this Department finds no cause for proceeding further against Mr. Adelo Belen nor for disturbing his action complained of by you." *From letter dated Oct. 13, 1947, of Undersecretary of Finance to Mr. Emeterio Exconde, City of San Pablo.*

VISITATION OF MUNICIPALITIES BY PROVINCIAL GOVERNOR CANNOT BE DELEGATED. — "Section 2083 of the Administrative Code assigns the duty of visitation of municipalities only to the provincial governor. Such duty is not ministerial and cannot be delegated to either elective member of the Provincial Board to perform under the provisions of Section 2096 of the same Code. Inasmuch as the inspection of municipalities in this case is the exclusive duty of the Provincial Governor, it cannot be delegated by him to any other official. It is, therefore, regretted that the attached reimbursement voucher covering actual expenses incurred by Member Prila cannot be approved by this Department." — *From 4th Ind., April 15, 1947, of Sec. of the Int. to the Prov. Gov. of Cam. Sur.*

JURISDICTION BETWEEN MUNICIPALITIES — AMICABLE SETTLEMENT THEREOF ADVISED. — Whenever a question as to jurisdiction between two municipalities arises, as in the case between Paracale and Mambulao herein mentioned, it is very desirable, in the interest both of harmony and of economy in official time and efforts,

that the municipal authorities concerned be prevailed upon to come to an amicable settlement of the question. Once they succeed in coming to an agreement, said agreement should be embodied in a joint resolution of the municipal councils concerned and approved by resolution of the Provincial Board, under Section 2167 of the Administrative Code, and forthwith cause the boundary line fixed in the said agreement traced on the ground and monumented by the District Engineer with concrete standard monuments at expenses to be borne equally by the municipalities concerned. A true copy of the agreement as approved by the Provincial Board should then be furnished this Department, with report as to the status of the monumenting of the boundary line between the municipalities as fixed in the said agreement. — *1st Ind., Dec. 2, 1946, of Undersecretary of the Interior to the Provincial Board of Cam. Norte.*

EXPROPRIATION PROCEEDINGS, DATA REQUIRED IN. — (1) Comment and recommendation of the Division Superintendent of Schools (as to school site-Editor); (2) Sketch map (2 copies) prepared by the District Engineer, showing the site of the Hibago Barrio School, . . . together with its dimensions, boundaries, and relative position with respect to other nearby existing public improvements; (3) Views of the Local Planning Commission composed of the Provincial Governor, as Chairman, and the Provincial Treasurer, the Division Superintendent of Schools, the District Engineer, and the District Health Officer, as Members; (4) Statement of the District Health Officer as to the sanitary condition of the site; (5) Assessed value of the site; (6) Amount offered therefor by the municipality of Pili; (7) Amount, if any, demanded by the owner thereof; (8) Comment of the Appraisal Committee for that province; (9) Certificate of the Municipal Treasurer of Pili as to the availability of sufficient funds for the purpose; (10)