

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)

TEN POINTS WORTH REMEMBERING

1. When men pass fifty, there are emotional disturbances which are intensified. This is the time to remember that moderation in all things means health.

2. Men past fifty like to lie back, eat too much, smoke too much, drink too much, live too rapidly. That way lies sickness and an early death.

3. Keep an interest in the work and in the hobbies which occupied you when you were younger. A constant interest in living prolongs life.

4. After middle age, the eyes begin to change in their structure. Most people get farsighted after forty-five. Glasses to correct farsightedness will relieve many symptoms which are related to the eyes.

5. A reasonable amount of exercise is beneficial for health but the heart and the blood vessels after middle age cannot do what they were capable of doing previously.

6. Untidiness in the aged is the result of age and not the result of mental laxity. Too many young people try to manage the old people. Help them but don't manage them.

7. In the life cycle of the human being sex function begins to lessen after middle age. Modern glandular preparations may somewhat prolong these functions but it is not possible to make all of the body as young as the fortified glands. The damage resulting from excess may result in harm to the heart and the blood vessels for which no amount of pleasure can compensate.

8. Drugs that can do good can also do harm. The amount of drugs to be taken and the manner in which they are to be administered must be determined by the doctor after a careful study of his patient.

9. Mental factors are just as important as physical factors. Much of failure and much of success is related to mental attitudes.

10. Long before we knew about glands, many an octogenarian was contributing notably to our civilization. After 85 Verdi wrote three famous

Copy of Resolution of Municipal council requesting authority to exercise the right of eminent domain, duly approved by the Provincial Board. In this connection, attention is invited to Executive Order No. 132, series of 1937, as amended by the Executive Order No. 214, series of 1939, which allows the expropriation of private properties for public purposes only upon failure of negotiations for the donation or sale thereof at a price to be fixed by the Appraisal Committee.—*1st Ind., June 2, 1949, of Undersecretary of the Interior to the Provincial Governor of Camarines Sur.*

SAWMILLS OR MANUFACTURERS OF LUMBERS, MUNICIPAL LICENSE TAXES UPON.—With reference to your letter, dated October 12, 1946, protesting against the excessive rates of municipal license taxes on lumber mills imposed under Ordinance Nos. 4 and 9, series of 1946, of that municipality, I have the honor to advise that section 19 of aforesaid Ordinance No. 9, imposing a municipal license fee of ₱0.10 for every one hundred board feet (100 bd. ft.) of timbers or boards manufactured, has been disapproved by the Provincial Board.

With respect to ordinance No. 4, mentioned above, imposing a municipal license tax of ₱100 per annum on any person or corporation engaged in the manufacture of boards by means of machinery, please be informed that under the provisions of Commonwealth Act No 472 municipal councils have the power to levy municipal license taxes upon sawmills or manufacturers of lumbers which are considered merchants for purposes of municipal taxation. The rate of license tax imposed in the said ordinance has been approved by this Department under the provisions of section 4 of Commonwealth Act No. 472, it appearing that the tax is just and reasonable. — *Letter dated Oct. 1, 1947 of Undersecretary of Finance to Mr. Domingo Loreda of San Teodoro, Mindoro.*

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