

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)