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inhabitants; of the fourth class, those containing less than ten thousand inhabitants.

- (e) *Department governor determines classification.* — In case of controversy the department governor shall determine to which class a municipality shall belong.

[2408-37.]

SECTION 2601. *Municipal Salaries.* — The president and municipal secretary shall receive such salaries as the council shall fix; the salary of the municipal treasurer shall be fixed by the provincial board. The municipal treasurer may also act as a deputy of the provincial treasurer and receive additional compensation therefor, to be paid from provincial funds, as the provincial board may fix and the department governor approve. Salaries shall not exceed the following rates per annum:

- (a) *Municipalities, first-class.* — In cases of municipalities of the first class: For president, one thousand two hundred pesos; for municipal secretary, eight hundred pesos; and for municipal treasurer, nine hundred pesos.

(b) *Municipalities, second-class.* — In cases of municipalities of the second class: For president, one thousand pesos; for municipal secretary, five hundred pesos; and for municipal treasurer, six hundred pesos.

- (c) *Municipalities, third-class.* — In cases of municipalities of the third class: For president, eight hundred pesos; for municipal secretary, four hundred pesos; and for municipal treasurer, four hundred pesos.

- (d) *Municipalities, fourth-class.* — In cases of municipalities of the fourth class: For president, six hundred pesos; for municipal secretary, three hundred pesos; and for municipal treasurer, three hundred pesos.

- (e) *Salary of acting president.* — The salary of the president, during the period when the vice-president or a councilor performs the duties of president, shall be drawn by the vice-president or the councilor performing such duties.

- (f) *Honorary offices.* — The vice-president and the councilors, except when serving as president, shall receive no compensation, their offices being honorary. But with the approval of the provincial board first had, the municipal council is authorized to fix the rate or rates