

paying tribute to the crown, an exoneration which is owing to their being collectors of the royal revenues. Their duties consist in maintaining good order and harmony, in dividing the labour required for the public benefit equally, adjusting differences, and receiving the taxes.

The *gobnadorcillo* takes cognizance of all civil cases not exceeding two *tales* of gold, or forty-four dollars in silver; all criminal cases must be sent to the chief of the province. The head-men formerly served for no more than three years, and if this was done faithfully, they became and were designated as principals, in virtue of which rank they received the title of Don.

The election takes place at the court-house of the town; the electors are the *gobnadorcillo* whose office is about to expire, and twelve of the oldest head-men, collectors of tribute and of "*champanes*;" for the *gobnadorcillo* they must select, by a plurality of votes, three individuals, who must be able to speak, read, and write the Spanish language. The voting is done by ballot, in the presence of the notary (*escribano*), and the chief of the province, who presides. The curate may be present, to look after the interest of the church, but for no other purpose. After the votes are taken, they are sealed and transmitted to the governor-general, who selects one of the three candidates, and issues a commission. In the more distant provinces, the chief of the district has the authority to select the *gobnadorcillo*, and fill up the commission, a blank form of which, signed by the governor-general, is left with him for that purpose.

The head-men may be elected petty governors, and still retain their office, and collect the tribute or taxes; for it is not considered just, that the important office of chief of *Barangay* should deprive the holder of the honour of being elected *gobnadorcillo*.

The greater part of the Chinese reside in the province of Tondo, but the tribute is there collected by the *alcalde mayor*, with an assistant taken from among the officers of the royal treasury.

The poll-tax on the Chinese amounts to four dollars a head: it was formerly one-half more. Tax-lists of the Chinese are kept, in which they are registered and classified; and opposite the name is the amount at which the individual is assessed.

The Spanish government seems particularly desirous of giving consequence even to its lowest offices; and in order to secure it to them, it is directed that the chiefs of provinces shall treat the *gobnadorcillos* with respect, offering them seats when they enter their houses or other places, and not allowing them to remain *standing*; furthermore, the parish curates are required to treat them with equal respect. So far as