

Content

Title :	Local Government Act 
Date :	2022.05.25
Legislative :	1.Promulgated and enforced by President Order Hua-Tsung-I-Yi Tzu No. 8800017850 on Jan. 25, 1999. 2.Article 57 amended and Promulgated by President Order Hua-Tsung-I-Yi Tzu No. 09400091911 on Jun. 22, 2005. 3.Article 26 amended and Promulgated by President Order Hua-Tsung-I-Yi Tzu No. 09400192911 on Nov. 30, 2005. 4.Article 56 amended and Promulgated by President Order Hua-Tsung-I-Yi Tzu No. 09400199361 on Dec. 14, 2005. 5.Article 4 and Article 7 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 09600064131 dated May 23, 2007. 6.Article 56 and Article 62 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 09600087261 dated July 11, 2007. Article 9 and Article 88 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 09600088111 dated July 11, 2007. 7.Articles 7-1, 7-2, and 87-1 to 87-3 added, and Article 7 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 09800097671 dated April 15, 2009. 8.Articles 79 and 88 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 09800134361 dated May 27, 2009. 9.Article 7-3, Article 24-1 to Article 24-3, Article 40-1, Article 58-1, and Article 83-1 added; Article 21,Article 33, Article 48, Article 55, and Article 58 amended and promulgated by President Order Hua-Tsung-I-Yi Tzu No. 09900022441 dated Feb. 3, 2010. 10.Chapter 4-1, Article 83-2 to Article 83-8 added; Article 22 deleted, Article 6, Article27, Article 45, Article 55 to Article 57, Article 62, Article 77, Article 82, Article 83, Article 87 and Article 88 amended and promulgated by President Order Hua-Tsung-I-Yi Tzu No. 10300013731 dated Jan. 29, 2014. 11.Article 79 amended and Promulgated by President Order Hua-Tsung-I-Yi Tzu No. 10400013421 on Feb. 4, 2015. 12.Article 4 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 10400070751 dated June 17, 2015. 13.Article 44 and Article 46 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No. 10500063141 dated June 22, 2016. 14. Article 57, 78 and 82 amended and promulgated by Presidential Order Hua-Tsung-I-Yi Tzu No.11100043831 dated May 25, 2022.
Content :	Chapter 1. General Provisions Article 1 This Act is formulated in accordance with Article 118 of the R.O.C. Constitution and Article 9, paragraph 1 of the Amendment of the Constitution of the R.O.C. The local government shall be in accordance with the provisions of this Act. Matters not provided for hereunder shall be governed by other applicable laws. Article 2 The terms used in this Act are defined as follows: 1. Local self-governing body: Bodies of standing that carries out local self-government in accordance with this Act. The Provincial Government is a branch of the Executive Yuan, while the province is not a local self-governing body. 2. Self-government matters: Matters that the local self-governing bodies may formulate legislation and carry out in accordance with the Constitution or provisions of this Act, or to matters that are to be handled by such bodies in

accordance with law and where such bodies are responsible for policy formulation and implementation.

3. Commissioned matters: Matters carried out by local self-governing bodies in accordance with laws, as well as regulations or guidelines of higher government agencies, and under the supervision of its superior government agency, which are commissioned by its superior government agency and not part of their own tasks.

4. To approve: Refers to where a higher government agency or competent authority reviews and makes a determination on the reports submitted by its subordinate government or agency, so as to render the matter legally valid.

5. To submit for recordation: Refers to where a subordinate government or agency, after completing a task in which it has full authority in accordance with law, submits a report to inform its superior government agency or competent authority.

6. To be dismissed: Refers to where a civil servant is dismissed as disciplinary sanction in accordance with Law on Discipline of Public Functionaries, is recalled in accordance with the Public Service Election and Recall Law, or has his authority suspended or is discharged from his position in accordance with this Act.

Article 3

The local governments are subdivided into the provincial government and special municipalities.

The province is subdivided into counties and cities (hereafter referred to as counties/cities); counties are subdivided into townships and county-administered cities (hereafter referred to as townships/cities).

Special municipalities and cities are subdivided into districts.

Townships, county-administered cities, and districts are subdivided into villages. Villages are subdivided into neighborhoods.

Article 4

Regions with population of not less than one million and two hundred fifty thousand (1,250,000) and have special requirements in their political, economic, cultural, and metropolitan developments may establish special municipalities. Articles 34, 54, 55, 62, 66, 67, and other regulations relevant to special municipalities shall apply mutatis mutandis to counties with population of not less than two million (2,000,000) before these counties are converted into special municipalities.

Regions with population of not less than five hundred thousand (500,000) but not more than one million and two hundred fifty thousand (1,250,000), and occupy major political, economic, and cultural roles may establish cities.

Regions with population of not less than one hundred thousand (100,000) but not more than five hundred thousand (500,000), and possess thriving industrial and commercial development, adequate financial resources for self-government, convenient transportation, and comprehensive public facilities, may establish county-administered cities.

Paragraphs 1, 3 and 4 shall not apply to special municipalities, cities, and county-administered cities established prior to the promulgation of this Act.

Article 5

The province shall have a Provincial Government and Provincial Consultative Council.

Special municipalities shall have councils and governments of the special municipality; counties/cities shall have county/city councils and governments; townships/cities shall have townships/cities councils and offices, which are the legislative and administrative bodies, respectively, of the special municipalities, counties/cities, and townships/cities.

Districts in special municipality and city shall have district offices. Villages shall have village offices.

Article 6

Names of existing provinces, special municipalities, counties/cities, townships/cities, districts, and villages shall be retained.

Changes to the aforementioned names shall be carried out in accordance with the following provisions:

1. Province: The Ministry of the Interior submits the proposed changes to the Executive Yuan for approval.
2. Special municipality: The government of the municipality submits the proposed changes to the council of the municipality for approval, and reports to the Executive Yuan for approval.
3. County/city: The county/city government submits the proposed changes to the county/city council for approval, and the Ministry of the Interior reports such changes to the Executive Yuan for approval.
4. Township/city and village: The township/city office submits the proposed changes to the township/city council for approval, and reports to the county government for approval.
5. District and village in special municipality or city: The government of the special municipality or city government submits the proposed changes to the council of the special municipality or city council for approval.

The preceding paragraph shall apply mutatis mutandis to townships that are compliant with Article 4, paragraph 4 and changed into county-administered cities.

Article 7

The establishment, abolition, and adjustments of provinces, special municipalities, counties/cities, townships /cities and districts shall be carried out in accordance with law.

The changing of counties /cities into special municipalities, or its merger with other special municipalities or county / city administrative districts, shall be carried out in accordance with this Act.

Regulations governing the organization of and adjustments to villages and neighborhoods shall be separately formulated by the special municipalities and counties/cities.

Article 7-1

In line with the requirements of reasonable national land planning and balanced development of the different regions, the Ministry of the Interior, in planning to change counties /cities into special municipalities or merge counties /cities with other special municipalities or counties / cities into a special municipality, shall first formulate plans for such changes and consult with the governments of the relevant special municipalities and counties / cities, and then submit the plan to the Executive Yuan for approval.

Where a county / city is to be changed into a special municipality, the county / city government may formulate a plan for such change for approval by the county / city council. Thereafter, the plan shall be submitted by the Ministry of the Interior to the Executive Yuan for approval.

Where a county / city is to be merged with other special municipalities or counties / cities into a special municipality, the governments of the relevant special municipalities and counties / cities may jointly formulate a plan for such merger for approval by the councils of the special municipalities and counties / cities. Thereafter, the plan shall be submitted by the Ministry of the Interior to the Executive Yuan for approval.

The Executive Yuan, upon receipt of such plans from the Ministry of the Interior, shall make a determination within six months.

The Ministry of the Interior shall, within thirty (30) days from the day after it has received the official letter of approval from the Executive Yuan, announce the plan for such changes and announce the timetable for such changes through public notice.

Article 7-2

The aforementioned plans for changing counties / cities into a special municipality shall clearly indicate the following:

1. Name of the new special municipality;
2. Historical developments;
3. Scope, population, and areas of the administrative districts before and after the change into a special municipality;
4. When townships/cities and villages are to be changed into district and boroughs, the names, populations, and areas of the regions involved before and after the change;
5. Topographic map indicating the boundaries of the administrative regions before and after the change and the results of joint inspections on the boundaries;
6. Assessment of the impact on the local politics, finance, economy, culture, urban development, and transportation after the change;
7. Location of the city council and special municipality government after the change;
8. Plans of the relevant agencies (institutions) and schools of the former special municipalities, counties / cities, townships /cities and districts with regards to their change in organizational structure, scope of operations, personnel transfer, asset transfer, and compliance with self-government laws and regulations after the change;
9. Guidelines of the relevant agencies (institutions) and schools of the former special municipalities, counties / cities, townships /cities and districts with regards to budget formulation and implementation after the change;
10. Other issues relevant to the change in status.

Article 7-3

The administrative districts of special municipalities formed in accordance with Article 7-1 shall be consolidated in accordance with the stipulations of the relevant laws and regulations.

Chapter 2. Provincial Government and Provincial Consultative Council

Article 8

The Provincial Government shall be subject to supervision by the Executive Yuan and shall carry out the following matters:

1. Supervise self-government matters in counties/cities.
2. Carry out administrative affairs of the Provincial Government.
3. Carry out other duties as prescribed by law or as commissioned by the Executive Yuan.

Article 9

The Provincial Government shall have a Provincial Commission composed of nine (9) members who shall exercise their authorities. A governor shall be appointed from among these specially appointed members, and shall serve concurrently as both the governor and Commission member in the handling of provincial government affairs. The other Commission members shall serve without remuneration, and shall be nominated by the Premier and appointed by the President.

Article 10

The Provincial Consultative Council provides consultation and reform recommendations on Provincial Government affairs.

Article 11

The Provincial Consultative Council shall have council members, each of whom shall serve a three-year term and shall not receive remuneration. The number of council members shall be determined by the Executive Yuan based on the area of jurisdiction, constituent population, and requirements of provincial

government operations. The number of council members shall not be less than five (5) and not more than twenty-nine (29), and a Chairperson, who shall be in charge of council affairs, shall be appointed from among the Council members. The Council members shall be nominated by the Premier and appointed by the President.

Article 12

The Executive Yuan shall incorporate the budgets of the Provincial Government and the Provincial Consultative Council into the central government total budget; budget formulation, implementation, as well as income and expenditures, shall be handled in accordance with the Budget Law, Final Account Law, National Treasury Law, and other relevant laws.

Article 13

The organic regulations of the Provincial Government and the Provincial Consultative Council shall be formulated by the Executive Yuan.

Chapter 3. Local Self-government

Section 1. Local Self-governing bodies, Rights and Duties of Their Constituents

Article 14

Special municipalities, counties/cities, and townships/cities are local self-governing bodies, and shall carry out self-government matters in accordance with this Act as well as the matters commissioned by higher government agencies.

Article 15

R.O.C. nationals with their households registered at special municipalities, counties/cities, and townships/cities are constituents of such special municipalities, counties/cities, and townships/cities.

Article 16

The rights of the constituents of special municipalities, counties/cities, and townships/cities are as follows:

1. Right to elect and recall local public officials in accordance with law.
2. Right of initiative and referendum on issues on local self-government matters in accordance with law.
3. Right to use local public facilities.
4. Right to enjoy local education and culture, social welfare, and health and sanitation services in accordance with laws and self-government acts and regulations.
5. Right to request for public perusal of local government information in accordance with laws.
6. Other rights as bestowed by law and self-government ordinances and regulations.

Article 17

The duties of the constituents of special municipalities, counties/cities, and townships /cities are as follows:

1. Duty to abide by the local self-government ordinances and regulations.
2. Duty to pay local self-government taxes and levies.
3. Other duties as required by law and local self-government ordinances and regulations.

Section 2. Self-government Matters

Article 18

The self-government matters of special municipalities are as follows:

1. Matters related to organization and administration:
 - (1) Election and recall of public officials in the special municipality.

- (2) Organization and management of the special municipality.
- (3) Household registration and administration in the special municipality.
- (4) Land registration and administration in the special municipality.
- (5) Press administration in the special municipality.
- 2. Matters related to finances:
 - (1) Management of income, expenditures, and finances in the special municipality.
 - (2) Taxes and levies in the special municipality.
 - (3) Public debt in the special municipality.
 - (4) Management and disposition of properties in the special municipality.
- 3. Matters related to social services:
 - (1) Social welfare in the special municipality.
 - (2) Charity businesses and social assistance in the special municipality.
 - (3) Guidance to private organizations in the special municipality.
 - (4) Provision of religious guidance in the special municipality.
 - (5) Establishment and management of cemeteries and burial facilities in the special municipality.
 - (6) Arbitration in the special municipality.
- 4. Matters related to education, culture, and sports:
 - (1) Provision and management of pre-school education, education at the different levels, and social education in the special municipality.
 - (2) Cultural activities in the special municipality.
 - (3) Sports activities in the special municipality.
 - (4) Cultural asset preservation in the special municipality.
 - (5) Rites, traditions, and literature in the special municipality.
 - (6) Establishment, operations, and management of social education, physical education, and cultural institutions in the special municipality.
- 5. Matters related to labor administration:
 - (1) Labor relations in the special municipality.
 - (2) Labor safety and health in the special municipality.
- 6. Matters related to urban planning and construction:
 - (1) Formulation, review, and implementation of urban planning in the special municipality.
 - (2) Construction administration in the special municipality.
 - (3) Residential affairs in the special municipality.
 - (4) Underwater facilities construction and administration in the special municipality.
 - (5) Construction and administration of parks and green lands in the special municipality.
 - (6) Disposal of construction wastes soil in the special municipality.
- 7. Matters related to economic services:
 - (1) Guidance and administration of agriculture, forestry, fishery, livestock in the special municipality.
 - (2) Nature conservation in the special municipality.
 - (3) Guidance and administration of industrial and commercial sectors in the special municipality.
 - (4) Consumer protection in the special municipality.
- 8. Matters related to water resources:
 - (1) River regulation and management in the special municipality.
 - (2) Watershed conservation and management in the special municipality.
 - (3) Construction and management of flood-prevention and drainage systems in the special municipality.
 - (4) Survey of basic water resources information in the special municipality.
 - (5) Environment protection in the special municipality.
- 9. Matters related to health and environment protection:
 - (1) Health administration in the special municipality.
 - (2) Environment protection in the special municipality.
- 10. Matters related to transportation and tourism:
 - (1) Road planning, construction, and administration in the special municipality.
 - (2) Traffic planning, operations, and administration in the special municipality.

- (3) Tourism in the special municipality.
- 11. Matters related to public safety:
 - (1) Police administration and enforcement in the special municipality.
 - (2) Planning and implementation of disaster prevention and rescue in the special municipality.
 - (3) Civil defense in the special municipality.
- 12. Matters related to operations and management of businesses:
 - (1) Joint operation of enterprises in the special municipality.
 - (2) Public utilities and public-run enterprises in the special municipality.
 - (3) Enterprises jointly operated with other local self-government organizations.
- 13. Other matters as required by laws and regulations.

Article 19

The self-government matters of counties/cities are as follows:

- 1. Matters related to organization and administration:
 - (1) Election and recall of public officials in the county/city.
 - (2) Organization and management of the county/city.
 - (3) Household registration and administration in the county/city.
 - (4) Land registration and administration in the county/city.
 - (5) Press administration in the county/city.
- 2. Matters related to finances:
 - (1) Management of income, expenditures, and finances in the county/city.
 - (2) Taxes and levies in the county/city.
 - (3) Public debt in the county/city.
 - (4) Management and disposition of properties in the county/city.
- 3. Matters related to social services:
 - (1) Social welfare in the county/city.
 - (2) Charity businesses and social assistance in the county/city.
 - (3) Guidance to private organizations in the county/city.
 - (4) Guidance to religions in the county/city.
 - (5) Establishment and management of cemeteries and burial facilities in the county/city.
 - (6) Arbitration in the county/city.
- 4. Matters related to education, culture, and sports:
 - (1) Provision and management of pre-school education, education at the different levels, and social education in counties/cities.
 - (2) Cultural activities in the county/city.
 - (3) Sports activities in the county/city.
 - (4) Cultural asset preservation in the county/city.
 - (5) Rites, traditions, and literature in the county/city.
 - (6) Establishment, operations, and management of social education, physical education, and cultural institutions in the county/city.
- 5. Matters related to labor administration:
 - (1) Labor relations in the county/city.
 - (2) Labor safety and health in the county/city.
- 6. Matters related to urban planning and construction:
 - (1) Formulation, review, and implementation of urban planning in the county/city.
 - (2) Construction administration in the county/city.
 - (3) Residential affairs in the county/city.
 - (4) Underwater facilities construction and administration in the county/city.
 - (5) Construction and administration of parks and green lands in the county/city.
 - (6) Disposal of construction wastes materials in the county/city.
- 7. Matters related to economic services:
 - (1) Guidance and administration of agriculture, forestry, fishery, livestock industries in the county/city.
 - (2) Nature conservation in the county/city.
 - (3) Guidance and administration of industrial and commercial sectors in the county/city.
 - (4) Consumer protection in the county/city.

8. Matters related to water resources:
 - (1) River regulation and management in the county/city.
 - (2) Watershed conservation and management in the county/city.
 - (3) Construction and management of flood-prevention and drainage systems in the county/city.
 - (4) Survey of basic water resources information in the county/city.
9. Matters related to health and environment protection:
 - (1) Health administration in the county/city.
 - (2) Environment protection in the county/city.
10. Matters related to transportation and tourism:
 - (1) Road planning, construction, and administration in the county/city.
 - (2) Traffic planning, operations, and administration in the county/city.
 - (3) Tourism in the county/city.
11. Matters related to public safety:
 - (1) Police enforcement in the county/city.
 - (2) Planning and implementation of disaster prevention and rescue in the county/city.
 - (3) Civil defense in the county/city.
12. Matters related to operations and management of businesses:
 - (1) Joint operation of enterprises in the county/city.
 - (2) Public utilities and public-run enterprises in the county/city.
 - (3) Public productive enterprises in the county/city.
 - (4) Enterprises jointly operated with other local self-government organizations.
13. Other matters as required by laws and regulations.

Article 20

The self-government matters of townships/cities are as follows:

1. Matters related to organization and administration:
 - (1) Election and recall of public officials in the township/city.
 - (2) Organization and management of the township/city.
 - (3) Press administration in the township/city.
2. Matters related to finances:
 - (1) Management of income, expenditures, and finances in the township/city.
 - (2) Taxes and levies in the township/city.
 - (3) Public debt in the township/city.
 - (4) Management and disposition of properties in the township/city.
3. Matters related to social services:
 - (1) Social welfare in the township/city.
 - (2) Charity businesses and social assistance in the township/city.
 - (3) Establishment and management of cemeteries and burial facilities in the township/city.
 - (4) Arbitration in the township/city.
4. Matters related to education, culture, and sports:
 - (1) Provision and management of social education in the township/city.
 - (2) Cultural activities in the township/city.
 - (3) Sports activities in the township/city.
 - (4) Rites, traditions, and literature in the township/city.
 - (5) Establishment, operations, and management of social education, physical education, and cultural institutions in the township/city.
5. Matters related to environmental sanitation and health:

Waste disposal and handling in the township/city.
6. Matters related to construction, transportation, and tourism:
 - (1) Road construction and administration in the township/city.
 - (2) Construction and administration of parks and green lands in the township/city.
 - (3) Traffic planning, operations, and administration in the township/city.
 - (4) Tourism in the township/city.
7. Matters related to public safety:
 - (1) Planning and implementation of disaster prevention and rescue in the township/city.

- (2) Civil defense in the township/city.
- 8. Matters related to operations and management of businesses:
 - (1) Public utilities and public-run enterprises in the township/city.
 - (2) Public productive enterprises in the township/city.
 - (3) Enterprises jointly operated with other local self-governing bodies.
- 9. Other matters as required by laws and regulations.

Article 21

For self-government matters of special municipalities, counties/cities, or townships/cities that involve other special municipalities, counties/cities, or townships/cities, the local self-governing bodies may collaborate to jointly carry out such tasks. If necessary, the common higher-level competent authority on such issues may coordinate the relevant local self-governing bodies to jointly carry out such tasks or may appoint a local self-governing body to complete the tasks within a specified period.

Article 22

(deleted)

Article 23

The special municipalities, counties/cities, and townships/cities shall exert their best efforts while carrying out the self-government matters, and shall be accountable in accordance with law.

Article 24

Enterprises jointly operated by special municipalities, counties/cities, or townships/cities and other special municipalities, counties/cities, or townships/cities may establish organizations for their operations after approval by the relevant councils of the special municipality, county/city councils, township/city councils.

Where the aforementioned joint enterprise involves the authorities of councils of the special municipality, county/city councils, or township/city councils, the issues may be determined by the councils agreed upon by the relevant councils of the special municipality, county/city councils, or township/city councils.

Article 24-1

To handle self-government matters that involve other special municipalities, counties/cities, or townships/cities, facilitate the use of resources within the region, or to improve the well-being of the residents in the region, a special municipality, county/city, or township/city may, together with other special municipalities, counties/cities, or townships/cities, establish organizations for regional collaboration, enter into agreements or other administrative agreements, or use other methods of collaboration, and report such activities to their common higher-level competent authority for recordation.

For matters in the preceding paragraph that involve the authority of the relevant special municipality councils, county/city councils, township/city councils, approval from the relevant special municipality councils, county/city councils, township/city councils shall be required.

For matters in the first paragraph that involve a transfer of jurisdiction or adjustments to the scopes of jurisdiction, the special municipality, county/city, or township/city shall formulate (promulgate) and amend the relevant self-government laws and regulations.

In relation to construction plans proposed by a special municipality, county/city, or township/city that involves different regions or the regional collaboration indicated in paragraph 1, the common higher-level competent authority shall provide priority financial assistance or other necessary assistance.

Article 24-2

When a special municipality, county/city, or township/city enters into administrative agreements with other special municipalities, counties/cities, or

townships/cities in accordance with subparagraph 1 of the preceding paragraph, the following shall be clearly indicated in the agreement based on the nature of the matter in question:

1. The organizations and agencies that are parties to the administrative agreement.
2. The scope and methods of collaboration.
3. The basis for the allocation of expenses.
4. The period of collaboration.
5. The preconditions for the agreement to take effect and the time when the agreement will start to take effect.
6. The methods of handling breach of agreement.
7. Other issues relevant to the rights and obligations of the parties.

Article 24-3

The special municipality, county/city, or township/city shall fulfill its obligations in accordance with the agreement. In the event of disputes, the issue may be reported to the common higher-level competent authority for resolution or may be handled in accordance with the judicial process.

Section 3. Self-government ordinances and Regulations

Article 25

Special municipalities, counties/cities, and townships/cities may, in accordance with law or upon authorization from higher government levels, formulate self-government ordinances and regulations. Self-government ordinances and regulations passed by the local legislative body and promulgated by the administrative body shall be called self-government ordinances; those formulated and promulgated or announced by the local administrative body shall be called self-government regulations.

Article 26

The names of the local self-governing bodies shall be affixed to the self-government ordinances. In special municipalities, the ordinances are called special municipality ordinances. In counties/cities, they are called the ordinances of counties/cities, while in townships/cities, they are called ordinances of townships/cities.

Where the ordinances of special municipalities and counties/cities violate the administrative duties of the local self-government matters, administrative fines or other forms of administrative penalties may be imposed; provided, however, that this provision does not apply to where otherwise provided by law. If the administrative fines are not paid within the specified time period, the penalty may be submitted to compulsory execution in accordance with relevant laws. The amount of administrative fine stipulated in the preceding paragraph shall not be more than one hundred thousand new Taiwan dollars (NT\$100,000), and may be imposed in succession. Other administrative penalties shall be limited to work suspension, business suspension, revocation of licenses, or restricting or prohibiting specific actions within a specific time period.

After the self-government ordinances are approved by the local legislative body, if penal provisions are included in the ordinances, the ordinances shall be separately submitted to the Executive Yuan and relevant central competent authorities for approval and promulgation. Unless otherwise provided by law or county ordinances, ordinances in special municipalities shall be submitted, after their promulgation, to the relevant central competent authorities and forwarded to the Executive Yuan for recordation. Ordinances in counties/cities shall be submitted to the relevant central competent authorities for recordation after their promulgation; ordinances in townships/cities shall be submitted to the county government for recordation after their promulgation.

Article 27

Governments of special municipalities, county/city governments, and township/city offices may formulate self-government regulations for self-

government matters in accordance with their legal authority or in accordance with powers vested by laws, regulations promulgated in accordance with law, and self-government ordinances.

The names of the local self-governing bodies shall be affixed to the self-government regulations, which may be called regulations, enforcement rules, or standards based on their nature.

Unless otherwise provided by law or regulations promulgated in accordance with law, self-government regulations formulated by special municipalities, counties/cities, and townships/cities shall, after their announcement, be submitted to the Executive Yuan, relevant central competent authorities, and county governments, respectively, for recordation, and shall also be sent to the respective local legislative bodies for reference.

Article 28

The following issues shall be determined by the self-government ordinance:

1. Issues to be approved by the local legislative body as provided by law or the self-government ordinance.
2. Issues that create, deprive, or restrict the rights and duties of residents of local self-governing bodies.
3. Issues related to the organizations of the local self-governing bodies, as well as the organizations of enterprises and agencies operated by local self-governing bodies.
4. Other major issues that, upon the resolution of the local legislative body, are to be determined by the self-government ordinance.

Article 29

When carrying out matters commissioned by their superior agencies, governments of the special municipality, county/city governments, and township/city offices may, in accordance with their legal authority or in accordance with the mandate of the law or central government regulations promulgated in accordance with law, formulate regulations on the commissioning of matters.

The regulations on the commissioning of matters shall be promulgated after being submitted to the commissioning agency for approval. The provisions on the naming of self-government regulations shall apply *mutatis mutandis* to the naming of the regulations on the commissioning of matters.

Article 30

Self-government ordinances shall become invalid if contradictory to the Constitution, laws, regulations promulgated in accordance with law, or self-government ordinances of the superior self-governing bodies.

Self-government regulations shall become invalid if contradictory to the Constitution, laws, regulations promulgated in accordance with law, self-government ordinances of the superior self-governing bodies, or the self-government ordinance of the self-governing body concerned.

Regulations on the commissioning of matters shall become invalid if contradictory to the Constitution, laws, and central government regulations, and executive orders.

In the event of contractions as stipulated in paragraphs 1 and 2 thus rendering the ordinances and regulations invalid, the Executive Yuan, relevant central competent authorities, and county government, respectively, shall notify in writing such contractions. In the event of contractions as stipulated in paragraph 3 thus rendering the regulations invalid, the commissioning agency shall notify in writing that the regulations have become invalid.

In the event of doubts on whether a self-government ordinance or regulation is contradictory to the Constitution, laws, regulations promulgated in accordance with law, self-government ordinances of the superior self-governing bodies, or the self-government ordinance of the self-governing body concerned, a motion for interpretation by the Judicial Yuan may be filed.

Article 31

The local legislative body may formulate self directions.

Unless otherwise provided by law and self-government ordinances, the self directions shall be promulgated by the local legislative body and submitted to their superior government agency for recordation.

The self directions shall become invalid if contradictory to the Constitution, laws, central government regulations promulgated in accordance with law, or higher-level self-government ordinances and regulations.

Article 32

After approval by the local legislative body, the self-government ordinance shall be submitted to the respective local administrative body, which in turn shall promulgate the statute within thirty (30) days unless otherwise provided by law, unless a motion for reconsideration is filed in accordance with Article 39, unless a motion is filed with its superior government agency to declare the statute invalid in accordance with Article 43, or unless a motion for interpretation by the Judicial Yuan is filed.

Self-government ordinances and regulations and regulations on the commissioning of matters that requires approve by other agencies in accordance with regulations shall be announced or promulgated within thirty (30) days after the letter of approval is sent to the relevant local administrative body.

Where approval from a higher-level government or commissioning agencies are required for self-government ordinances and regulations and regulations on the commissioning of matters, the approving agency shall make an approval within one (1) month; the regulations shall be deemed approved after the said period, and the agency that submitted the regulations for approval shall proceed to announce or promulgate the regulations. Provided, however, that this provision shall not apply to where the regulations have complex contents and major implications and require longer time for review, and where the approving agency has forwarded the reasons in writing to lengthen the time required for approval.

Self-government ordinances and regulations and regulations on the commissioning of matters shall take effect on the third day after their announcement or promulgation; provided, however, that where a specific date of enforcement is provided, the regulations shall take effect on the enforcement date.

Where the local administrative body fails to announce or promulgate the self-government ordinances and regulations and regulations on the commissioning of matters as stipulated in paragraph 1 and paragraph 2, the self-government ordinances and regulations and regulations on the commissioning of matters shall take effect on the third day after the expiration of the time limit, and shall be announced or promulgated by the local legislative body. Provided, however, that if the regulations are approved by a superior government agency or commissioning agency, the approving agency shall make such announcement or promulgation.

Section 4. Local Government Organizations

Subsection 1. Local Legislative Body

Article 33

Councilors of a special municipality, county/city councilors, and township/city representatives shall be elected by the residents of the special municipality, county/city, and township/city in accordance with law to a four-year term and may be re-elected to a second term.

The number of special municipality councilors, county/city councilors, and township/city representatives shall be stipulated in the organic regulations of councils of the special municipality, county/city councils, and township/city councils, taking into account the finances and local conditions of the special

municipality, county/city, and township/city and in accordance with the following provisions:

1. Total number of special municipality councilors:

(1) The number of district councilors: The total number shall not exceed fifty-five (55) in special municipalities where the total population minus the indigenous population is not more than two million (2,000,000); if the population exceeds two million (2,000,000), the total number of district councilors shall not exceed sixty-two (62).

(2) The number of indigenous councilors: In special municipalities where the plain-land indigenous population exceeds two thousand (2,000), there shall be councilors elected by the plain-land indigenous population. In special municipalities where the mountain indigenous population exceeds two thousand (2,000) or if there were mountain indigenous townships prior the change into a special municipality, there shall be councilors elected by the mountain indigenous population.

2. Total number of county /city councilors:

(1) In counties/cities where the total population is not more than ten thousand (10,000), the total number of councilors shall not exceed eleven (11). If the total population is not more than two hundred thousand (200,000), the total number of councilors shall not exceed nineteen (19). If the total population is not more than four hundred thousand (400,000), the total number of councilors shall not exceed thirty-three (33). If the total population is not more than eight hundred thousand (800,000), the total number of councilors shall not exceed forty-three (43). If the total population is not more than one million and six hundred thousand (1,600,000), the total number of councilors shall not exceed fifty-seven (57). If the total population exceeds one million and six hundred thousand (1,600,000), the total number of councilors shall not exceed sixty (60).

(2) In counties/cities where the total plain-land indigenous population exceeds one thousand five hundred (1,500), there should be councilors elected by the plain-land indigenous population among the total number of county /city councilors prescribed in the above paragraph. In counties/cities where there were mountain indigenous townships prior the change into a special municipality, there shall be councilors elected by the mountain indigenous population among the total number of county /city councilors prescribed in the above paragraph. In counties/cities where there are offshore island townships and where the offshore island township population exceeds two thousand five hundred (2,500), there should be councilors elected by the offshore island township population among the total number of county /city councilors prescribed in the above paragraph.

3. Total number of township/city representatives:

(1) In counties/cities where the total population is less than one thousand (1,000), the total number of township/city representatives shall not exceed five (5). In counties/cities where the total population is less than ten thousand (10,000), the total number of township/city representatives shall not exceed seven (7). In counties/cities where the total population is less than fifty thousand (50,000), the total number of township/city representatives shall not exceed eleven (11). In counties/cities where the total population is less than one hundred and fifty thousand (150,000), the total number of township/city representatives shall not exceed nineteen (19). In counties/cities where the total population exceeds one hundred and fifty thousand (150,000), the total number of township/city representatives shall not exceed thirty-one (31).

(2) In counties/cities where the total plain-land indigenous population exceeds one thousand five hundred (1,500), there should be councilors elected by the plain-land indigenous population among the total number of township/city representatives prescribed in the above paragraph.

For special municipality councilors to be elected by the indigenous population, the indigenous population within their administrative district shall become the electorate. The electoral districts shall be divided according to plain-land indigenous population or mountain indigenous population, or shall be divided within the administrative districts.

For the election for the 11th session of the Taipei City Council, changes in the electoral districts of the indigenous population shall be announced to the public six months before the terms of the 10th session of the Taipei City Council expires, and the proviso of Article 37, paragraph 1 of the Public Service Election And Recall Law shall not apply.

In the event there are a total of four special municipality councilors, county /city councilors, and township/city representatives to be elected by an electoral district, there should be one female among the elected. If the total number of those to be elected exceeds four, an additional female shall be among the elected for every additional four persons elected.

In the event the total number of seats to be elected for the mountain indigenous population or plain-land indigenous population in a special municipality council or county/city council is more than four, there should be one female among the elected. If the total number of the seats to be elected exceeds four, an additional female shall be among the elected for every additional four persons elected. In the event the total number of seats to be elected for the plain-land indigenous population in a township/city council exceeds four, there should be a female among the elected. If the total number of the seats to be elected exceeds four, an additional female shall be among the elected for every additional four persons elected.

Special municipality councilors, county /city councilors, and township/city representatives elected in accordance with paragraph 1 shall take their oath of office on the day the term of the previous administration ends. The oath-taking ceremony shall be convened respectively by the Executive Yuan, the Ministry of the Interior, and the county/city governments. The elected councilors and representatives shall nominate a person from among themselves to preside over the ceremony; provided, that the nomination meeting shall be presided over by a senior councilor or representative. In the event there are senior councilors or representatives with the same number of years of experience, the person more senior in age shall preside.

Article 34

In addition to the inaugural meeting for each council session, the council of special municipality, county/city council, and township/city council shall convene for a scheduled meeting once every six months. The speaker/chairperson shall convene such meetings, and if the speaker/chairperson is unable to convene the meeting in accordance with law, the deputy speaker/vice chairperson shall convene the meetings. If the deputy speaker/vice chairperson is likewise unable to convene the meeting in accordance with law, a convenor shall be selected from among the more than one-half the total number of councilors/representatives. Each session, including legal holidays and recess, shall be in accordance with the following:

1. The duration of the council of special municipality session shall not be more than seventy (70) days.
2. If the total number of county/city councilors is not more than forty (40), the session shall not be more than thirty (30) days; if the total number of councilors is not less than forty one (41), the session shall not be more than forty (40) days.
3. If the total number of township/city representatives is not more than twenty (20), the session shall not be more than twelve (12) days; if the total number of representatives is not less than twenty one (21), the session shall not be more than sixteen (16) days.

For the aforementioned scheduled meeting to review the annual total budget, if the council session has elapsed and there remain issues yet to be resolved or if necessary, the session may be lengthened by council resolution upon the request of the mayor of the special municipality, magistrate/mayor, or mayor of township/city, or upon joint motion by the speaker/chairperson or not less than one-third the total number of councilors/representatives. The extended session in the special municipalities shall not be more than ten (10) days, and shall not be more than five (5) days in the counties/cities or townships/cities; the session shall not be used for interpellation.

In the event of the following by the council of the special municipality, county/city council, or township/city council, an extraordinary session may be convened:

1. Upon request from the mayor of the special municipality, magistrate/mayor, mayor of township/city.
2. Upon request from the speaker or chairperson, or upon request from not less than one-third the number of councilors or representatives.
3. In the event of Article 39, paragraph 4.

The aforementioned extraordinary sessions shall be convened by the speaker or chairperson within ten (10) days. Including legal holidays or recess, the extraordinary sessions for the council of the special municipality shall not exceed ten (10) days per session, and shall not exceed eight (8) sessions every twelve (12) months; the county/city council extraordinary sessions shall not exceed five (5) days per session, and shall not exceed six (6) sessions every twelve (12) months; the extraordinary sessions for the township/city council shall not exceed three (3) days per session, and shall not exceed five (5) sessions every twelve (12) months; provided, however, that this provision does not apply in the event of Article 39, paragraph 4.

Article 35

The duties of the council of the special municipality are as follows:

1. To pass resolutions on the self-government ordinances of the special municipality.
2. To approve the budget of the special municipality.
3. To approve special taxes, temporary taxes, and surtaxes in the special municipality.
4. To approve the disposal of properties of the special municipality.
5. To approve the organic self-government ordinances of the government of the special municipality and businesses owned by the special municipality.
6. To approve proposals made by the government of the special municipality.
7. To review the auditor's reports on the final accounts of the special municipality.
8. To approve proposals made by the councilors of the special municipality.
9. To listen to petitions from citizens.
10. To carry out other functions as prescribed by law.

Article 36

The duties of the county/city councils are as follows:

1. To pass resolutions on the self-government ordinances of the county/city.
2. To approve the budget of the county/city.
3. To approve special taxes, temporary taxes, and surtaxes in the county/city.
4. To approve the disposal of properties of the county/city.
5. To approve the organic self-government ordinances of the county/city government and businesses owned by the county/city.
6. To approve proposals made by the county/city government.
7. To review the auditor's reports on the final accounts of the county/city.
8. To approve proposals made by the county/city councilors.
9. To listen to petitions from citizens.
10. To carry out other functions as prescribed by law or by regulations promulgated by superior government agencies.

Article 37

The duties of the township/city councils are as follows:

1. To pass resolutions on the self-government ordinances of the township/city.
2. To approve the budget of the township/city.
3. To approve the temporary taxes in the township/city.
4. To approve the disposal of properties of the township/city.
5. To approve the organic self-government ordinances of the township/city, and that of businesses owned by the township/city.
6. To approve proposals made by the township/city offices.

7. To review the auditor's reports on the final accounts of the township/city.
8. To approve proposals made by the township/city representatives.
9. To listen to petitions from citizens.
10. To carry out other functions as prescribed by law or by regulations promulgated by superior government agencies.

Article 38

The government of the special municipality, county/city government, and township/city office shall implement the resolutions made by the council of the special municipality, county/city council, and township/city council. In the event of delay or inappropriateness in such implementation, the council of the special municipality, county/city council, and township/city council may invite the government of the special municipality, county/city government, and township/city office to explain the reasons, and if necessary, may report such issue to the Executive Yuan, Ministry of the Interior, and county government, which shall invite relevant agencies for joint consultation to resolve the issue.

Article 39

In the event a government of the special municipality determines that the resolutions in Article 35, subparagraphs 1 to 6 and subparagraph 10 have difficulties in implementation, the government of the special municipality shall, within thirty (30) days after such resolution is sent to the government of the special municipality, explain the reasons for such difficulties and return the resolution to the council of the special municipality for reconsideration. In the event of difficulties in the implementation of the resolutions in subparagraphs 8 and 9, the government of the special municipality shall explain in writing the reasons for such difficulties to the council of the special municipality.

In the event a county/city government determines that the resolutions in Article 36, subparagraphs 1 to 6 and subparagraph 10 have difficulties in implementation, the county/city government shall, within thirty (30) days after such resolution is sent to the county/city government, explain the reasons for such difficulties and return the resolution to the county/city council for reconsideration. In the event of difficulties in the implementation of the resolutions in subparagraphs 8 and 9, the county/city government shall explain in writing the reasons for such difficulties to the county/city council.

In the event a township/city office determines that the resolutions in Article 37, subparagraphs 1 to 6 and subparagraph 10 have difficulties in implementation, the township/city office shall, within thirty (30) days after such resolution is sent to the township/city office, explain the reasons for such difficulties and return the resolution to the township/city council for reconsideration. In the event of difficulties in the implementation of the resolutions in subparagraphs 8 and 9, the township/city office shall explain in writing the reasons for such difficulties to the township/city council.

For issues submitted by the governments of the special municipality, county/city governments, township/city offices for reconsideration, the councils of the special municipality, county/city councils, or township/city councils shall, within fifteen (15) days upon receipt of the issues, arrive at a resolution on the issues. In the event of a recess, the councils should convene an extraordinary session within seven (7) days and arrive at a resolution within three (3) days after the meeting. Where a resolution is not made within the specified period, the original resolution shall become invalid. If two-thirds of the councilors or representative in attendance during the reconsideration process upholds the original resolution, the governments of the special municipality, county/city governments, township/city offices shall immediately accept such resolution; provided, however, that this provision shall not apply in the event of Article 40, paragraph 5 or Article 43, paragraphs 1 to 3.

For budgets of the special municipalities, counties/cities, townships/cities submitted for reconsideration, if the original resolution should become invalid, the councils of the special municipality, county/city councils, or township/city councils shall reconsider by resolution the original proposal of the governments

of the special municipality, county/city governments, or township/city offices, and shall not arrive at any similar resolutions; the relevant administrative body shall likewise not file motions for further reconsideration.

Article 40

The government of the special municipality shall, three (3) months prior to the start of the fiscal year, submit the total budget of the special municipality to the council of the special municipality; the county/city government and township/city office shall, two (2) months prior to the start of the fiscal year, submit the total budget of the county/city and township/city to the county/city council and township/city council. The council of the special municipality, county/city council, and township/city council shall complete the review of the budget one (1) month prior to the start of the fiscal year, and the government of the special municipality, county/city government, and township/city office shall announce the budget fifteen (15) days prior to the start of the fiscal year.

The council of the special municipality, county/city council, and township/city council shall not propose increases in the budgets submitted by the government of the special municipality, county/city government, and township/city office.

In the event review of the total budgets of the special municipalities, counties/cities, or townships/cities cannot be completed within the period specified in paragraph 1, budget implementation shall be carried in accordance with the following:

1. The income shall be determined based on the standards of the previous year and the actual amount.

2. Expenditures:

- (1) Budget for new capital expenditures and additional account titles shall only be used after the review process for the budget for the current year is completed.

- (2) Budget for account titles in addition to those currently existing may be used based on the authorized existing programs or budget implementation during the previous year.

3. Income and expenditures to fulfill other legal obligations.

4. Budget implementation based on loans to be executed in response to the budget allocation requirements of the preceding three subparagraphs.

In the event review of the total budget of the special municipalities, counties/cities, or townships/cities is not completed three (3) months after the start of the fiscal year, the government of the special municipality, county/city government, and township/city office may submit the un-reviewed portion of the original proposed total budget to the Executive Yuan, Ministry of the Interior, and county government, which shall invite relevant agencies for joint consultation and make a determination within one (1) month. If a determination is not made within the said period, the Executive Yuan, Ministry of the Interior, and county government shall make a determination at their discretion.

After reconsideration of the total budget of the special municipalities, counties/cities, or townships/cities, in the event the original resolution is upheld or in the event the budget is to be re-decided by resolution in accordance with paragraph 5 of the preceding Article, if the resolution on annual revenue and annual expenditure violates relevant laws, regulations promulgated in accordance with law, or the scope of authority, or if the resolution makes it difficult to maintain the budget required to implement government policies and expenses as required by law, as well as to delete the continuing budget whose amount was determined during the previous year, provision of the preceding paragraph shall apply *mutatis mutandis*.

Article 40-1

The total budget for a special municipality during the first year after the change in its status shall be submitted by the government of the special municipality that had a change in status to its special municipality council before Jan. 31 of the current year. The special municipality council shall, within two months after delivery of the total budget, complete the budget review. The special

municipality government shall, within fifteen days after completion of the budget review, publicly announce the total budget; paragraph 1 of the preceding article shall not apply.

If, at the beginning of the fiscal year, the special municipality fails to submit the total budget pursuant to the preceding paragraph or if the total budget is not approved, budget implementation shall be as follows:

1. The income shall be determined based on formulated standards and the actual income amount.
2. For the expenditures, apart from budget for new capital expenditures, the budget required for government policy implementation may be allocated on a regular basis and used as necessary.
3. Income shall be determined based on the actual income amount, and an expenditure amount shall be allocated to fulfill actual legal and contract obligations.
4. Loans to be executed as a result of the budget allocation requirements of the preceding three subparagraphs shall be carried out as necessary.

All income and expenditures indicated in the preceding paragraph shall be included in the total budget for the first year.

Article 41

The review of the total budget of special municipalities, counties/cities, and townships /cities shall focus on the amount of annual expenditure, budget surplus, program implementation, and priorities. The annual revenue shall focus on the revised or forecast revenue, and its review should focus on the budget sources. The annual expenditure shall focus on the revised or forecast expenditure, and its review should be by agencies, by affairs, and by funds.

The additional conditions or duration for a legal budget shall govern, unless not permitted by law or self-government ordinances and regulations.

Additional resolutions attached to the budget proposal adopted by the councils of the special municipal, county/city councils, and township or city councils shall be enforced by the governments of the special municipality, county/city governments, and township /city offices in accordance with law.

Article 42

The final accounting of the budget of special municipalities and counties/cities shall be submitted to the relevant agency on budget and accounting within four (4) months from the end of the fiscal year. The agency on budget and accounting shall finish the review thereof within three (3) months upon receipt of the final accounts, prepare a final audit amount table, and submit a final accounting review report to the special municipal council and county/city council. The agency on budget and accounting shall submit the final audit amount table to the special municipal and county/city governments for public announcement. When reviewing the final accounts of the special municipalities and counties/cities, the special municipal council and county/city council may invite heads of the agency on budget and accounting to be present and explain issues.

The final account report of townships/cities shall be forwarded to the township/city council for review within six (6) months from the end of the fiscal year, and shall be announced through public notice by the township/city office.

Article 43

Resolutions on self-government matters made by councils of special municipality shall become invalid if contradictory to the Constitution, laws, or (central government) regulations promulgated in accordance with law; resolutions on matters to be commissioned shall become invalid if contradictory to the Constitution, laws, or central government regulations.

Resolutions on self-government matters made by county/city councils shall become invalid if contradictory to the Constitution, laws, or (central government) regulations promulgated in accordance with law; resolutions on matters to be commissioned shall become invalid if contradictory to the

Constitution, laws, or central government regulations. Resolutions on self-government matters made by township/city councils shall become invalid if contradictory to the Constitution, laws, central government regulations promulgated in accordance with law, or county self-government ordinances; resolutions on matters to be commissioned shall become invalid if contradictory to the Constitution, laws, central government regulations, county self-government ordinances, or county self-government regulations. Apart from resolution on the general budget, which shall be handled in accordance with Article 40, paragraph 5, for the invalid resolutions stipulated in the aforementioned three paragraphs, the Executive Yuan shall notify the councils of the special municipalities in writing of their invalid resolutions; the relevant central competent authorities shall notify the county/city councils in writing of their invalid resolutions; and the county governments shall notify the township/city councils in writing of their invalid resolutions. In the event of doubts on whether resolution on self-government matters as stipulated in paragraph 1 to paragraph 3 is contradictory to the Constitution, laws, central government regulations promulgated in accordance with law, or county self-government ordinances, a motion for interpretation by the Judicial Yuan may be filed.

Article 44

The councils of the special municipality and county/city councils shall have a speaker and a deputy speaker and the township/city councils shall have a chairperson and vice chairperson, who shall be elected or recalled by open ballot by the councilors of the special municipality, county/city councilors, and township/city representatives. However, those who are in office for less than one year shall not be recalled. The speaker and chairperson shall represent their respective councils in external affairs and administer the internal affairs of the councils.

Article 45

Election for the speaker and deputy speaker of the council of the special municipality and county/city council, as well as that for the chairperson and vice chairperson of township/city council, shall be carried out immediately after the councilors or representatives take their oath of office, and shall be attended by not less than half the total number of councilors or representatives; the councilor or representative who garner more than half of the votes present shall become elected. In the event the election produced no winner, a second election shall be carried out immediately, and the person with the highest number of votes shall become elected. In the event of equal number of votes, the drawing of lots shall be used to decide the winner. The same applies to the supplementary election.

For the aforementioned election, if the number of councilors or representatives present is insufficient, the time for the next election shall be determined immediately and the councilors and representatives notified accordingly. During the third election, if the number of councilors or representatives in attendance is not less than one-third the total number of councilors or representatives, election may be carried out using the actual number of councilors or representatives in attendance; the person with the highest number of votes shall become the winner. In the event of equal number of votes, the drawing of lots shall be used to decide the winner. The second and third elections shall be carried out on the day the councilors or representatives take their oath of office. Upon their election, the speaker, deputy speaker, chairperson, and vice chairperson shall immediately take their oath of office in accordance with the Statute on Oath Taking.

The election as stipulated in paragraph 1 and the oath taking as stipulated in the preceding paragraph shall be moderated by the chair appointed in accordance with Article 33, paragraph 7.

Article 46

Recall of the speaker and deputy speaker of the council of the special municipality and county/city council, as well as that of the chairperson and vice chairperson of township/city council, shall be carried out in accordance with the following provisions:

1. The motion for recall shall contain full explanation on the grounds for recall, and shall be signed by not less than one-third the total number of councilors or representatives. The motion shall be prepared in original and duplicate copies, which shall be separately submitted to the Executive Yuan, Ministry of the Interior, and the county government.
2. The Executive Yuan, Ministry of the Interior, and county government shall, within seven (7) days upon receipt of the aforementioned motion, forward duplicate copies to the relevant councils for forwarding, within five (5) days, to the officer to be recalled. In the event of rebuttal, the officer to be recalled shall, within seven (7) days upon receipt of the motion, submit a written rebuttal to the Executive Yuan, Ministry of the Interior, and county government, which shall in turn photocopy the motion for recall and the written rebuttal for forwarding to the councilors and representatives. The motion for recall may be photocopied and forwarded separately after the said period.
3. The Executive Yuan, Ministry of the Interior, and county government shall, within twenty-five (25) days upon receipt of the motion for recall, convene a meeting to vote on the recall, where the councilors and representatives in attendance shall vote on the recall through open ballot.
4. Review for the motion for recall shall be attended by not less than half the total number of councilors and representatives, and the recall shall become effective only when approved by not less than two-thirds of those in attendance.
5. If the motion for recall is denied, no further motion for recall shall be filed within the term of office of the officer to be recalled.

When recalling the speaker or the chairperson, the deputy speaker or the deputy chairperson shall chair the vote on the recall stipulated in subparagraph 3 of the preceding paragraph. When recalling the deputy speaker or the deputy chairperson, the speaker or the chairperson shall act as chair. When recalling the speaker, deputy speaker, chairperson, and deputy chairperson all at once, the councilors and representatives in attendance shall nominate a person from among themselves to act as chair.

Prior to submission to the council, the motion for recall stipulated in paragraph 1 may be rescinded upon approval of the not less than two-thirds the number of the original signees.

After submission to the council, the motion for recall shall be rescinded only upon approval by all signees and after the chair has obtained no objections from all councilors and representatives in attendance.

Article 47

In addition to stipulations in the preceding three articles, the election and recall of the speakers and deputy speakers of the councils of the special municipality and county/city councils, as well as that of the chairperson and vice chairperson of the township/city councils, shall be stipulated in the organic regulations of the councils of the special municipality, county/city councils, and township/city councils.

Article 48

Mayors of special municipalities, magistrates/mayors, mayor of townships/cities shall present their administration report during the regular sessions of the councils of the special municipality, county/city councils, and township/city councils. The heads of level-1 agencies in the governments of the special municipality, as well as the heads of level-1 agencies and subordinate agencies of county/city governments, and township /city offices, shall present reports on affairs under their jurisdiction.

During the council sessions, councilors of the special municipalities, county/city councilors, and township/city representatives shall have the right to interpellate the aforementioned heads of governments or departments on the affairs under

their jurisdiction. The interpellation shall be divided into interpellation on policy implementation and operations; during the interpellation on operations, the authority competent on the operations under interpellation shall respond to the interpellation.

Article 49

In the event of need to clarify specific issues, the officers or department heads stipulated in paragraph 1 of the preceding Article may be invited to attend and explain issues during sessions of the council of the special municipality, county/city council, or township /city council.

In the event of need to clarify specific issues, heads of relevant agencies or departments apart from the mayor of special municipalities, magistrates/mayors, and mayor of townships/cities may be invited to attend and explain issues during group meetings of the council of the special municipality, county/city council, or township/city council.

Article 50

The councilors of the special municipality, county/city councilors, and township/city representatives shall not be held accountable outside of the councils for their statements and resolutions made in relation to council affairs during sessions of the council of the special municipality, county/city council, or township/city council; provided, however, that this provision does not apply to statements on matters not related to council affairs and that are obviously unlawful.

Article 51

Apart from being current offenders or wanted criminals, councilors of the special municipality, county/city councilors, and township/city representatives shall not be arrested or detained without consent from the council of the special municipality, county/city council, or township/city council.

Article 52

Councilors of the special municipality, county/city councilors, and township/city representatives may receive necessary fees such as research fees. When the councils/ representatives are in session, they may receive attendance fees, transportation fees, and meals and accommodation fees.

Councilors and representatives shall not receive attendance fees, transportation fees, and meals and accommodation fees in accordance with the preceding paragraph when attending council meetings convened in violation of Article 34, paragraph 4; nor shall other payment items or criteria be formulated for the payment of such fees.

The items and criteria for the payment of fees stipulated in paragraph 1 shall be separately stipulated by law. No additional fees shall be paid to councilors or representatives unless in accordance with law.

Article 53

Councilors of the special municipality, county/city councilors, and township/city representatives shall not concurrently hold positions as a civil servant, full-time faculty member in private or public schools at any level, or any other popularly elected positions in the civil service, nor shall they concurrently hold any positions or job titles in the respective governments of the special municipality, county/city governments, township/city offices, and their subordinate agencies and enterprises, unless otherwise provided by law or central government regulations promulgated in accordance with law.

Elected councilors of the special municipality, county/city councilors, and township/city representatives not allowed to hold the aforementioned concurrent positions shall, prior to taking office, resign from their positions.

Those who fail to resign their previous positions shall be construed as having resigned their original positions upon taking office; the Executive Yuan, Ministry of the Interior, and county government shall inform the institution where they

work to terminate their position or authority or to dismiss them from employment. This provision shall likewise apply to those in similar situations after taking office.

Article 54

The regulations for the organization of councils of the special municipality shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The councils of the special municipality shall formulate self-government ordinances in accordance with such regulations and submit to the Executive Yuan for approval.

The regulations for the organization of county/city councils shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The county/city councils shall formulate self-government ordinances in accordance with such regulations and submit to the Ministry of the Interior for approval.

The regulations for the organization of township/city councils shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The township/city councils shall formulate self-government ordinances in accordance with such regulations and submit to the county government for approval.

The self-government organic regulations of newly created councils of the special municipality shall be formulated by the Executive Yuan; self-government organic regulations of newly created county/city councils shall be formulated by the Ministry of the Interior; self-government organic regulations of newly created township/city councils shall be formulated by the county governments.

Provisions on personnel management affairs within the organic regulations, self-government regulations, and self-government ordinances of the councils of the special municipality, county/city councils, township/city councils shall not contradict the Personnel Management Laws and Regulations Promulgated by the Central Government; the agencies-in-charge shall, upon its approval, submit such provisions to the Examination Yuan for recordation.

Subsection 2. Local Administrative Body

Article 55

A special municipality shall have a mayor, who shall represent the special municipality in external affairs and administer affairs of the special municipality. The mayor shall be popularly elected to a term of four years and may be re-elected to a second term. The special municipality shall have two deputy mayors who shall assist the mayor in handling municipal affairs and shall hold positions equivalent to Grade 14. The deputy mayors are appointed by the mayor, and the appointment shall be submitted to the Executive Yuan for recordation.

The government of a special municipality shall have a secretary general, who shall be appointed and dismissed by the mayor in accordance with the Civil Service Employment Act. Apart from heads of the department of budget, accounting and statistics; personnel; police; and government ethics, who shall be appointed and dismissed in accordance with specific acts on personnel administration, the other heads of the level-1 agencies shall hold positions equivalent to Grade 13 and shall be appointed and dismissed by the mayor. Deputy mayors and heads of agencies shall hold positions equivalent to Grade 13, and shall resign their positions when the mayor completes his term, resigns, is dismissed, or upon the mayor's death.

The mayor elected in accordance with paragraph 1 shall take his oath of office on the day the previous term of office is completed.

Article 56

The county/city governments shall have a magistrate/mayor, who shall represent the county/city in external affairs and administer affairs of the county/city. The magistrate shall likewise oversee the self-government of townships/cities under its jurisdiction. The magistrate/mayor shall be popularly elected to a term of four years and may be re-elected to a second term. The

county/city government shall have a deputy magistrate/deputy mayor who shall assist the magistrate/mayor in handling county/city affairs and shall hold positions equivalent to Grade 13. Counties/cities with population of not less than one million and two hundred fifty thousand (1,250,000) may have an additional deputy magistrate/deputy mayor. The deputy magistrates/deputy mayors shall be appointed by the magistrate/mayor and the appointment shall be submitted to the Ministry of the Interior for recordation.

The county/city government shall have a secretary general, who shall be appointed and dismissed by the magistrate/mayor in accordance with the Civil Service Employment Act. Apart from heads of the departments of budget, accounting and statistics; personnel; police; taxation; and government ethics, who shall be appointed and dismissed in accordance with specific laws on personnel administration, half of the other heads of the level 1 agencies and heads of the subordinate level 1 agencies may be employed by the magistrate/mayor as political appointees with positions equivalent to Grade 12. The remaining heads of the level 1 agencies and heads of the subordinate level 1 agencies shall be appointed and dismissed by the magistrate/mayor in accordance with law.

Deputy magistrates/deputy mayors and heads of departments or agencies who hold positions equivalent to Grade 12 shall resign their positions when the magistrate/mayor completes his term, resigns, is dismissed, or upon the magistrate/mayor's death.

The magistrate/mayor elected pursuant to paragraph 1 shall take his oath of office on the day the term of the previous administration ends.

Article 57

The township/city office shall have a mayor of township/city, who shall represent the township/city in external affairs and administer affairs of the township/city. The mayor of township/city shall be popularly elected for a term of four years and may be re-elected to a second term. A city with population of not less than three hundred thousand (300,000) may have a deputy mayor who shall assist the mayor in handling municipal affairs and shall be employed as confidential staff, or shall be appointed and dismissed with the Civil Service Employment Act to Grade 10. The deputy mayor employed as confidential staff shall resign his position when the mayor completes his term, resigns, is dismissed, or upon the mayor's death.

Mayors of indigenous townships shall be mountain indigenous people. The appointed acting mayors of indigenous townships with the procedures of Article 82 shall be mountain indigenous people as well.

Apart from heads of the departments of budget, accounting and statistics; personnel; and government ethics, who shall be appointed and dismissed in accordance with specific acts on personnel administration, the other heads of the level-1 agencies shall be appointed and dismissed by the mayor of township/city in accordance with law.

The mayor of township/city elected in accordance with paragraph 1 shall take his oath of office on the day the previous term of office is completed.

Article 58

District offices of special municipalities and cities shall have a chief administrator, who shall be appointed by the mayor in accordance with law. The chief administrator is authorized by the mayor to handle district affairs and supervise his subordinates.

If a district in a special municipality is created due to a change in the status of the townships/cities within the municipality, mayors of townships/cities who were in office the day before the change in status will be employed by the mayor of the special municipality as a confidential staff to serve as the district's chief administrator; the term of office shall be four years starting from the day the change in status of the townships/cities becomes effective. A township/city mayor shall not be appointed to the position in the event of any of the following:

1. Accused of having violated Article 78, paragraph 1, subparagraph 1 and

subparagraph 2 of the President and Vice President Election and Recall Law, and where legal action has been instituted.

2. Accused of having violated provisions against vote-buying as stipulated in the President and Vice President Election and Recall Law, Public Service Election And Recall Law, Farmers' Association Act, and Fishermen' s Association Act, and where legal action has been instituted.

3. Has served for two successive terms.

4. Is merely acting as a deputy in accordance with law.

A chief administrator who is employed as a confidential staff in accordance with the preceding paragraphs shall be removed from office in the event of any of the following:

1. Disallowed to hold the position for reasons indicated in subparagraph 1 or subparagraph 2 of the preceding paragraph, or Article 79, paragraph 1.

2. Held in custody in accordance with criminal procedures or is at large.

If a district within a special municipality is created due to a change in the status of the indigenous townships within the municipality, the district chief administrator shall be from the plain-land indigenous population.

Article 58-1

If a district is created due to a change in the status of townships/cities, the township/city representatives who were in office the day before the change in status, apart from those who were suspended of their authority in accordance with law, will be appointed by the mayor of the special municipality as advisors on the district' s administrative affairs. The term of office of the advisors shall be four years starting from the day the change in status of the townships/cities becomes effective. The advisors will not be reappointed once their term expires. The duties of the advisors are as follows:

1. To provide consultation on district administrative affairs.

2. To provide recommendations on district administrative reform.

3. To provide consultation on the planning of district administrative affairs.

4. To fulfill other responsibilities provided by law.

The chief administrator shall convene the advisors for meetings on a regular basis.

The advisors shall hold non-paying positions; provided, stipends duly paid for attendance during meetings and transportation may be allowed.

The appointment of an advisor shall be terminated in the event of any of the following:

1. If the advisor is held in custody in accordance with criminal procedures or is at large.

2. In the event of any of the paragraphs under Article 79.

Article 59

Villages shall each have a chief of village, who, upon the instruction and under the supervision of the mayor of township/city, or chief administrator, shall handle village affairs and carry out commissioned tasks. The chief of village shall be popularly elected for a term of four years and may run for election for a second term.

During the election for chiefs of village, if there are no registered candidates after two calls for the registration of candidates, the township/city office or the district office may select a chief of village from the eligible village residents; the term of office shall be only for the current term.

Chiefs of village elected in accordance with paragraph 1 shall take office on the day the previous term of office is completed.

Article 60

Villages may convene meeting of the village residents or meetings on local construction projects. The implementation procedures of such meetings shall be formulated by the special municipalities and counties/cities.

Article 61

Mayors of the special municipalities, magistrates/mayors, and mayor of township/city shall receive remuneration; retirement pay shall be given upon their retirement. In the event of death while in office or death due to illness, compensation payment shall be given to the surviving family members. The remuneration, retirement pay, and compensation payment for the aforementioned personnel shall be in accordance with law. Chiefs of village shall receive no remuneration. The township/city office or the district office shall formulate budget for subsidizing the chiefs of village in their affairs; the subsidy item and standards shall be in accordance with law.

Article 62

The regulation for the organization of special municipality governments shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The governments of special municipalities shall formulate self-government laws in accordance with such regulation; the laws shall be submitted to the Executive Yuan for recordation after approval by the councils of the special municipalities. The regulations governing the organizations of the subordinate agencies and schools of the special municipality governments shall be formulated by the special municipality governments.

The regulations governing the organizations of county/city governments shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The county/city governments shall formulate self-government laws in accordance with such regulation; the laws shall be submitted to the Ministry of the Interior for recordation after approval by the county/city councils. The regulations governing the organizations of the subordinate agencies and schools of the county/city governments shall be formulated by the county/city governments.

The level-1 agencies of the aforementioned county/city governments shall be named "bureaus," subordinate level-1 agencies shall be named "offices," and level-2 agencies and level-1 agencies of their subordinate level-1 agencies shall be named "sections" except for the agencies in charge of budget, accounting and statistics; agencies in charge of personnel; and agencies in charge of government ethics. However, branch agencies established due to operational requirements and level-1 agencies of the police and fire authorities may be named differently.

The regulations governing the organizations of township/city offices shall be formulated by the Ministry of the Interior and submitted to the Executive Yuan for approval. The township / city offices shall formulate self-government laws in accordance with such regulation; the laws shall be submitted to the county governments for recordation after approval by the township/city councils. The regulations governing the organizations of the subordinate agencies and schools of the township/city offices shall be formulated by the township /city offices.

The regulations governing the organizations of governments of newly created special municipalities shall be formulated by the Executive Yuan; regulations governing the organizations of governments of newly created counties/cities shall be formulated by the Ministry of the Interior; regulations governing the organizations of offices of newly created townships /cities shall be formulated by the county governments.

In the regulations governing the organization of governments of the special municipalities, county/city governments, township/city offices, and their subordinate agencies and schools, as well as in their formulated regulations and self-government regulations, the provisions on personnel management shall not contradict the Personnel Management Laws and Regulations Promulgated by the Central Government. The agencies-in-charge of personnel management shall, upon approval of the above provisions, submit such provisions to the Examination Yuan for recordation.

Section 5. Local Finance

Article 63

The sources of income of special municipalities are as follows:

1. Income from taxes.
2. Income from construction project profits.
3. Income from fines and compensations.
4. Income from charges and fees.
5. Income from trust management.
6. Income from properties.
7. Income from operational profits and enterprise earnings.
8. Income from subsidies.
9. Income from donations and contributions.
10. Income from self-government taxes.
11. Other income.

Article 64

The sources of income of counties/cities are as follows:

1. Income from taxes.
2. Income from construction project profits.
3. Income from fines and compensations.
4. Income from charges and fees.
5. Income from trust management.
6. Income from properties.
7. Income from operational profits and enterprise earnings.
8. Income from subsidies and assistance.
9. Income from donations and contributions.
10. Income from self-government taxes.
11. Other income.

Article 65

The sources of income of townships/cities are as follows:

1. Income from taxes.
2. Income from construction project profits.
3. Income from fines and compensations.
4. Income from charges and fees.
5. Income from trust management.
6. Income from properties.
7. Income from operational profits and enterprise earnings.
8. Income from subsidies.
9. Income from donations and contributions.
10. Income from self-government taxes.
11. Other income.

Article 66

National taxes and special municipality and county/city taxes shall be allocated to special municipalities, counties/cities, townships/cities in accordance with the provisions of the Act Governing the Allocation of Government Revenues and Expenditures.

Article 67

The incomes and expenditures of special municipalities, counties/cities, townships/cities shall be carried out in accordance with the provisions of this Act and the Act Governing the Allocation of Government Revenues and Expenditures.

The scope and collection of local taxes shall be in accordance with the provisions of the Local Taxation Law.

The regulations on the scope and collection of charges and fees by local governments shall be in accordance with the provisions of the Charges and Fees Act; those not provided for by law shall be collected upon resolution of the local legislative body.

Article 68

Special municipalities and counties/cities may issue government bonds, carry out loans, or use the budget surplus from the previous years to offset the deficit in budget revenues and expenditures. Townships/cities may carry out loans or use the budget surplus from the previous years to offset the deficit in budget revenues and expenditures.

The percentage of the unpaid amount of the aforementioned government bonds and loans of the special municipalities and counties/cities and the percentage of the unpaid amount of the aforementioned loans of townships/cities shall be in accordance with the stipulations of the Public Debts Law.

Article 69

To ensure balanced development of the local governments, the higher government agency levels shall provide subsidies to local government with lesser financial capabilities, and may receive assistance funds from local governments with superior financial capabilities.

If the local governments at the different levels fail to collect income from other sources despite being in accordance with law, their superior government agency may reduce the amount of subsidy at its discretion. For local governments that have achieved results in generating other sources income, their superior government agency may increase the amount of subsidy at its discretion.

The subsidies stipulated in paragraph 1 shall include the subsidy item, recipient, subsidy percentage, and handling guidelines. The guidelines on the allocation of subsidies shall be formulated separately by the Executive Yuan or county governments.

Article 70

To distinguish between central and local government expenses, expenses to be fully shouldered by the central government, to be shared by the central government and the local self-government bodies, and to be fully shouldered by the local self-government bodies shall be clearly stipulated. The central government shall not transfer the expenses that it has to shoulder to the local self-government bodies.

When carrying out self-government matters, the special municipalities, counties/cities, and townships/cities shall formulate budget using their own financial resources as priority.

The criteria for distinguishing the expenses stipulated in paragraph 1 shall be formulated in accordance with relevant laws.

Article 71

Unless otherwise provided by law, the criteria for the planning, formulation, and common expenses of the total fiscal budgets, additional budgets, and special budget of the special municipalities, counties/cities, and townships/cities shall be in accordance with the Guidelines to the Formulation of Budgets by the Central and Local Governments formulated by the Executive Yuan.

Where a local government fails to act in accordance with the aforementioned budget formulation guidelines, the Executive Yuan or county government shall reduce the amount of subsidy after taking into account the prevailing situation.

Article 72

In the event that self-government ordinances and regulations are formulated or amended by the special municipalities, counties/cities, and townships/cities should result in a decrease in income, alternate sources of income shall be planned simultaneously. Where an increase in financial expenses is required, sources of funds shall be planned beforehand or the self-government ordinances and regulations shall stipulate the corresponding sources of income.

Article 73

Counties/cities and townships/cities shall expend their efforts on public productive enterprises; the guidelines for the subsidy and administration thereof shall be formulated by the Ministry of the Interior.

Article 74

Special municipalities, counties/cities, and townships/cities shall set up treasuries, the administrative body of which shall be determined by the governments of the special municipality, county/city governments, and township/city offices; the treasuries shall be created upon approval from the councils of the special municipality, county/city councils, or township/city councils.

Chapter 4. Relationship Between Central and Local Governments

Article 75

Where the Provincial Government violates the Constitution, laws, central government regulations, or exceeds its scope of authority while carrying out the matters stipulated in Article 8, the central competent authority concerned shall report such to the Executive Yuan to rescind, change, revoke, or discontinue such actions.

Where a government of the special municipality violates the Constitution, laws, or central government regulations promulgated in accordance with law while carrying out self-government matters, the central competent authority concerned shall report such to the Executive Yuan to rescind, change, revoke, or discontinue such actions.

Where a government of the special municipality violates the Constitution, laws, central government regulations, or exceeds its scope of authority while carrying out its commissioned matters, the central competent authority concerned shall report such to the Executive Yuan to rescind, change, revoke, or discontinue such actions.

Where a county/city government violates the Constitution, laws, or central government regulations promulgated in accordance with law while carrying out self-government matters, the central competent authority concerned shall report such to the Executive Yuan to rescind, change, revoke, or discontinue such actions.

Where a county/city government violates the Constitution, laws, central government regulations, or exceeds its scope of authority while carrying out its commissioned matters, the commissioning agency shall rescind, change, revoke, or discontinue such actions.

Where a township/city office violates the Constitution, laws, central government regulations promulgated in accordance with law, or county self-government ordinances while carrying out self-government matters, the county government shall rescind, change, revoke, or discontinue such actions.

Where a township/city office violates the Constitution, laws, central government regulations, county self-government ordinances, or county self-government regulations, or exceeds its scope of authority while carrying out its commissioned matters, the commissioning agency shall rescind, change, revoke, or discontinue such actions.

In the event of doubts on whether the self-government matters stipulated in paragraph 2, paragraph 4, and paragraph 6 violates the Constitution, laws, central government regulations promulgated in accordance with law, or county self-government ordinances, a motion for interpretation by the Judicial Yuan may be filed. Prior to interpretation by the Judicial Yuan, the implementation of such matters shall not be rescinded, changed, revoked, or discontinued.

Article 76

In the event of inactions by the special municipalities, counties/cities, or townships/cities despite stipulations by law thus seriously undermining public interest and impeding the normal operations of local government matters, and if such actions can be carried out by a proxy, the Executive Yuan, relevant central competent authorities, or county governments shall separately instruct special

municipalities, counties/cities, or townships/cities to carry out such actions within a specified period, and may themselves act as proxy in the event of continuous inaction beyond the specified period; provided, however, that the Executive Yuan, relevant central competent authorities, or county governments may act as proxies in the event of emergencies.

In the event the special municipalities, counties/cities, townships/cities find it difficult to carry out the aforementioned disposition, the special municipality, county/city, township/city shall file a complaint within the specified period. The Executive Yuan, relevant central competent authorities, or county governments may, taking into account the prevailing circumstances, revise or rescind the original disposition.

Before deciding to act as proxies, the Executive Yuan, relevant central competent authorities, or county governments shall inform the agencies that are proxied and other agencies relevant to the self-government body. After the notification by the agency in charge of the proxy, the matter shall be transferred to the proxy agency until its completion.

The expenses for the proxy shall be shouldered by the agencies that are proxied. If the local agencies refuse to shoulder such expenses, the superior government agency may deduct such amount from subsequent annual subsidies.

In the event a special municipality, county/city, and township/city believes that the disposition to use a proxy is unlawful, the issue shall be handled in accordance with administrative remedy procedures.

Article 77

In the event of disputes over authorities between the central government, special municipalities, and counties/cities, such disputes shall be resolved by the Legislative Yuan. In the event of disputes over self-government matters between counties and townships/cities, such disputes shall be resolved by the Ministry of the Interior in consultation with the relevant central competent authorities.

In the event of disputes over authorities between special municipalities or between, special municipalities and counties/cities, such disputes shall be resolved by the Executive Yuan. In the event of disputes over authorities between counties/cities, such disputes shall be resolved by relevant central competent authorities. In the event of disputes over authorities between townships/cities, such disputes shall be resolved by the county government.

Article 78

In the event of any of the following by a mayor of special municipalities, magistrate/mayor, mayor of township/city, and chief of village, the Executive Yuan, Ministry of the Interior, county government, or the township/city office or the district office shall suspend such of his office and Article 3 of the Law on Discipline of Public Functionaries shall not be applicable:

1. Accused of rebellion or treason, or in violation of the Statute for the Punishment of Corruption or the Organized Crime Prevention Act, and has been sentenced to imprisonment for not less than one year by a court of first instance; provided, however, that those in violation of the provisions that prohibits intending profit for oneself in the Statute for the Punishment of Corruption should have been sentenced to not less than imprisonment by the court of appeals.
2. In addition to the aforementioned, accused of crimes punishable by death or a minimum of not less than five years imprisonment, and convicted by a court of first instance.
3. Held in custody or is at large in accordance with criminal procedures.

In the event the verdict of the personnel suspended from office in accordance with paragraph 1 or paragraph 2 is changed to "not guilty," or if the personnel suspended from office in accordance with paragraph 3 is no longer wanted or is released, such personnel may be allowed to resume office before the expiration of his term.

Provisions of paragraph 1 shall not apply to personnel suspended from office in accordance with paragraph 1 who is subsequently elected to the same office in

accordance with law and who have taken office.

Personnel suspended from office in accordance with paragraph 1 and who has been adjudicated guilty shall be allowed to resume office before the expiration of his term unless he should be suspended from office in accordance with Article 79.

Mayors of special municipality, magistrates/mayors, and mayors of township/city suspended from office prior to the promulgation of this Act for grounds other than paragraph 1 shall be allowed to resume office before the expiration of his term.

Article 79

In the event of any of the following by councilors of special municipalities, mayors of special municipalities, county/city councilors, magistrates/mayors, township/city representatives, mayors of township/city, and chiefs of villages, the Executive Yuan shall either relieve the councilors and mayors of the special municipality of their duties or relieve them of their posts; the Ministry of the Interior shall either relieve the county/city councilors and magistrates/mayors of their duties or relieve them of their posts; the county government shall either relieve the township/city representatives and mayors of their duties or relieve them of their posts; and shall notify the relevant councils of the special municipality, county/city councils, township/city councils. The township/city office or district office shall relieve the village chiefs of their posts. When necessary, supplementary elections shall be carried out in accordance with law.

1. Where the court has declared the election winner to be invalid, or where the court declares the election invalid thus undermining the eligibility of the winner.

2. Where the person is accused and convicted of rebellion, treason, or corruption.

3. Where the person has committed offenses listed in the Organized Crime Prevention Act, and is convicted and sentenced to imprisonment.

4. Where the person has committed a crime other than the offenses set forth in the preceding two paragraphs, and has been convicted and sentenced to imprisonment without probation, if a fine or community service is not imposed in lieu of imprisonment.

5. Where the person is subject to rehabilitative disposition or reformatory education; provided, however, that this provision shall not apply to those subject to protective probation.

6. Where the person's household registration has been transferred outside of the administrative district for not less than four months.

7. Where the person's civil rights been deprived and have not been restituted.

8. Where the person is required by the court to be under guardianship or assistance, and where the court order has not been rescinded.

9. Where there are events that call for the person to be relieved of his duties or to be relieved of his post under this law.

10. Where there are other events that call for the person to be relieved of his duties or to be relieved of his post under other laws.

In the event of any of the following, if the original term has yet to expire and if the election agency has yet to announce the holding of a supplementary election, the decision to relieve a person of his duties or relieve him of his post shall be rescinded:

1. In cases where a person is relieved of his duty or relieved of his post in accordance with the preceding paragraphs 2 to 4, if a verdict of "not guilty" is rendered during appeal or extra-ordinary appeal.

2. In cases where a person is relieved of his duty or relieved of his post in accordance with the preceding paragraph 5, if the rehabilitative disposition is rescinded in accordance with law or where reformatory education is rescinded after re-judge.

3. In cases where a person is relieved of his duty or relieved of his post in accordance with the preceding paragraph 8, if, after a person petitions the court to rescind its declaration that the person is under guardianship or assistance, the court rescinds such declaration.

Article 80

A mayor of the special municipality, magistrate/mayor, mayor of township/city, or chief of village who is unable to carry out his duties for a continuous period of not less than one year due to serious illness, or who is unable to carry out his duties for not less than six month due to cause shall be discharged from his position in accordance with the procedures of paragraph 1 of the preceding Article. Councilors of the special municipality, county/city councilors, township/city representatives who fail to attend regular council meetings for two sessions shall likewise be discharged from their positions.

Article 81

When a councilor of the special municipality, county/city councilor, or township/city representative resigns, is dismissed, or dies, when the number of vacancies is not less than three-tenths of the total number of councilors or representatives, or when the vacancies within the same electoral district is not less than one-half, a supplementary election shall be held; provided, however, that no supplementary election shall be held if the remaining term of office is not more than two years and the number of vacancies is not more than one-half of the total.

The councilors of the special municipality, county/city councilors, and township/city representatives elected during the supplementary election shall serve only the remaining term of office.

Resignations of councilors of the special municipality, county/city councilors, or township/city representatives in paragraph 1 shall be in writing and submitted to the councils of the special municipality, county/city councils, or township/city councils. The resignation shall become effective once the letter of resignation is submitted to the council.

Article 82

Where the mayor of a special municipality, magistrate/mayor, mayor of township/city, or chief of village resigns, is removed from office, or in the event of death, the Executive Yuan shall appoint an acting mayor for the special municipality; the Ministry of the Interior shall request the Executive Yuan to appoint an acting magistrate/mayor; the county government shall appoint an acting mayor of township/city; the township/city office shall appoint an acting chief of village.

Where the mayor of a special municipality is suspended from his position, the deputy mayor shall become the acting mayor. If the position of the deputy mayor is vacant or if the deputy mayor is unable become the acting mayor, the Executive Yuan shall appoint an acting mayor. Where the magistrate/mayor is suspended from his position, the deputy magistrate/mayor shall become the acting magistrate/mayor. If the position of the deputy magistrate/mayor is vacant or if the deputy magistrate/mayor is unable become the acting magistrate/mayor, Ministry of the Interior shall request the Executive Yuan to appoint an acting magistrate/mayor. Where the mayor of township/city is suspended from his position, the county government shall appoint an acting mayor of township /city; if there is a deputy mayor, the deputy mayor shall become the acting mayor. Where the chief of village is suspended from his position, the township/city office shall appoint an acting chief of village.

The acting mayor of a special municipality, magistrate/mayor, mayor of township/city, or chief of village in the preceding two paragraphs shall not be the original one's spouse, former spouse, any of relative by blood within the fourth degree or relative by marriage within the third degree of kinship.

Where the mayor of a special municipality, magistrate/mayor, mayor of township/city, or chief of village resigns, is removed from office, or in the event of death, a supplementary election shall be completed within three (3) months from the day of such event. Provided, however, if the remaining term is not more than two years, no supplementary election shall be held; the acting mayor of a special municipality, magistrate/mayor, mayor of township/city, or chief of

village shall serve until the expiration of the current term of office. The winners of the aforementioned supplementary election shall take his oath of office within ten days from the announcement of the successful election. The term of office shall be until the expiration of the current term and shall be counted as one term of office.

The resignations as stipulated in paragraph 1 shall be carried out in writing. Mayor of special municipalities shall tender their resignations with the Executive Yuan and receive approval thereto; magistrates/mayors shall tender their resignations with the Ministry of the Interior, which shall in turn submit the resignation to the Executive Yuan for approval; mayors of township/city shall tender their resignations with the county governments and receive approval thereto; chiefs of village shall tender their resignations with the township/city office or the district office and receive approval thereto. Resignations shall take effect on the day the resignation is approved.

Article 83

When the term of councilors of the special municipality, mayors of special municipality, county/city councilors, magistrates/mayors, township/city representatives, mayors of township /city, and chiefs of village expires or when such offices should become vacant thus in need of re-election or supplementary election, such re-election or supplementary election may be postponed in the event of special circumstances.

The aforementioned postponement of the re-election or supplementary election of the councilors of the special municipality, mayors of special municipality, county/city councilors, and magistrates/mayors shall be carried out upon approval by the Executive Yuan and Ministry of the Interior, respectively.

The aforementioned postponement of the re-election or supplementary election of the township/city representatives, mayors of township/city, and chiefs of village in accordance with paragraph 1 shall be carried out upon approval by the respective special municipalities or county/city governments. When re-election is postponed in accordance with the aforementioned three paragraphs, the current term of office shall be lengthened based on prevailing circumstances. In the event the office should become vacant during the lengthened term, no supplementary election shall be held.

Article 83-1

The tenure of the following local public officials shall be adjusted to end on Dec. 25, 2014:

1. Magistrates/mayors whose terms end on Dec. 20, 2013.
2. County/city councilors and township/city mayors whose terms end on March 1, 2014.
3. Township/city representatives and chiefs of villages whose terms end on Aug. 1, 2014.
4. Chiefs of villages in Taipei City whose terms end on Jan. 16, 2015.

Chapter 4-1. Mountain Indigenous Districts of Special Municipalities

Article 83-2

Districts of special municipalities that have been converted from mountain indigenous townships shall be referred to as mountain indigenous districts of special municipalities (hereafter referred to as indigenous districts). Indigenous districts shall be local self-governing bodies, and shall have district councils and district offices, which are the legislative and administrative bodies, respectively, of the indigenous districts. The district councils and district offices shall carry out self-government matters in accordance with this Act as well as matters commissioned by their superior government agencies.

Unless otherwise provided by law, provisions of this Act relevant to townships/cities shall apply mutatis mutandis to self-government matters and matters commissioned by the superior government agencies. Provisions of this

Act on the relation between counties and townships/cities shall apply mutatis mutandis to the relation between special municipalities and indigenous districts.

Article 83-3

The self-government matters of mountain indigenous districts are as follows:

1. Matters related to organization and administration:
 - (1) Election and recall of public officials in the indigenous districts.
 - (2) Organization and management of the indigenous districts.
 - (3) Press administration in the indigenous districts.
2. Matters related to finances:
 - (1) Management of income, expenditures, and finances in the indigenous districts.
 - (2) Management and disposition of properties in the indigenous districts.
3. Matters related to social services:
 - (1) Social welfare in the indigenous districts .
 - (2) Charity businesses and social assistance in the indigenous districts.
 - (3) Establishment and management of cemeteries and burial facilities in the indigenous districts.
 - (4) Arbitration in the indigenous districts.
4. Matters related to education, culture, and sports:
 - (1) Provision and management of social education in the indigenous districts.
 - (2) Cultural activities in the indigenous districts.
 - (3) Sports activities in the indigenous districts.
 - (4) Rites, traditions, and literature in the indigenous districts.
 - (5) Establishment, operations, and management of social education, physical education, and cultural institutions in the indigenous districts.
5. Matters related to environmental sanitation and health:

Waste disposal and handling in the indigenous districts.
6. Matters related to construction, transportation, and tourism:
 - (1) Road construction and administration in the indigenous districts.
 - (2) Construction and administration of parks and green lands in the indigenous districts.
 - (3) Traffic planning, operations, and administration in the indigenous districts.
 - (4) Tourism in the indigenous districts.
7. Matters related to public safety:
 - (1) Planning and implementation of disaster prevention and rescue in the indigenous districts.
 - (2) Civil defense in the indigenous districts.
8. Matters related to operations and management of businesses:
 - (1) Public utilities and public-run enterprises in the indigenous districts.
 - (2) Public productive enterprises in the indigenous districts.
 - (3) Enterprises jointly operated with other local self-governing bodies.
9. Other matters as required by laws and regulations.

Article 83-4

If an indigenous district is created in a special municipality due to a change in status of a mountain indigenous township, such change in status shall take effect on the day the term of the current mayor of the special municipality expires, and the districts and townships of the mountain indigenous township prior to the change in status shall become the administrative districts of the resulting indigenous district. For the election of the first batch of councilors and chief administrator, the electoral districts shall be the administrative districts in the districts and townships prior to the change in status. The election shall be completed ten (10) days before the change in status, and the stipulation of Article 87-1, paragraph 3 on the public announcement of electoral districts and the stipulation of Article 87-1, paragraph 4 on taking office on the day the change in status become effective shall apply mutatis mutandis.

Article 83-5

Prior to the formulation (promulgation) of the Indigenous Districts Self Government Act, the self-government laws and regulations relevant to existing special municipalities shall apply.

Where an indigenous township is directly changed into an indigenous district and where it is necessary to continue to apply the previous self-government laws and regulations, such self-government laws and regulations may be applicable for another two years after public announcement by the indigenous district office.

Article 83-6

In relation to the personnel of the relevant indigenous district agencies (institutions) and the assets and other rights and obligations of the indigenous districts, the special municipality shall formulate (promulgate) self-government laws and regulations for the transfer and adjustment thereof. However, where an indigenous district is formed due to a change in status of an indigenous township, the personnel, assets, and other rights and obligations of the former indigenous township shall be maintained.

The date for adjusting the allocation of government revenues and expenditures for the indigenous district shall be determined by the Executive Yuan in consultation with the government of the special municipality. Prior to the adjustment, budget implementation of the relevant agencies (institutions) shall continue to be based on the budget previously formulated by the special municipality.

The total budget for an indigenous district during the first year after the change in its status shall be submitted by the district office to the district council before January 31 of the current year. The district council shall, within one month after delivery of the total budget, complete the budget review. The district office shall, within fifteen (15) days after completion of the budget review, publicly announce the total budget. If, at the beginning of the fiscal year, the district office fails to submit the total budget or if the total budget is not approved, Article 40-1, paragraph 2 shall apply mutatis mutandis to budget implementation.

If the personnel transferred in accordance with paragraph 1 are current civil servants who have either passed the different civil service examinations or are transferred in accordance with the Act Governing Placements of Professionals and Technologists as Civil Servants, paragraph 6 to paragraph 9 of Article 87-3 shall apply mutatis mutandis to the transfer.

If the personnel transferred in accordance with paragraph 1 are those who have passed the civil servant examinations and are still undergoing practical training, such transfer shall be construed as a transfer to other agencies for a continuation of their practical training. The restrictions that apply to such transfer shall be loosened in a manner similar to the transfer indicated in the preceding paragraph.

Article 83-7

For the necessary financial resources for self-government in indigenous districts, the special municipality shall formulate budget to provide financial assistance while taking into account the following factors:

1. Self-government matters in indigenous districts as stipulated in Article 83-3;
2. Average tax income in each of the mountain indigenous townships over the last three years prior to the change in status;
3. Other relevant factors.

The subsidy items, procedures and methods of subsidy, and other relevant matters shall be determined by the special municipality in consultation with the indigenous districts.

Article 83-8

The provisions of Article 58 and Article 58-1 shall not apply to the indigenous districts.

Chapter 5. Supplementary Provisions

Article 84

The Civil Servant Work Act shall apply to the mayors of special municipality, magistrates/mayors, and mayors of township/city. In the event of unlawful actions, neglect of duties, or other actions of negligence, stipulations on the disciplinary sanction of political appointees shall apply mutatis mutandis.

Article 85

Remuneration of the employees of the Provincial Government, Provincial Consultative Council, councils of the special municipality, governments of the special municipality, county/city councils, county/city governments, township/city councils, and township/ city offices shall be in accordance with the Public Functionaries Remuneration Law and central government laws and regulations.

Article 86

A judicial person may be formed to handle properties during the Japanese occupation acquired by villages or properties donated by the private sector.

Article 87

After the promulgation of this Act, relevant laws and regulations shall be formulated (amended) accordingly. Prior to the formulation and/or amendment of the relevant laws and regulations, existing laws and regulations not contradictory to this Act shall remain in effect. Laws and regulations applicable to townships/cities shall apply mutatis mutandis to the indigenous districts.

Article 87-1

Where a county/city is changed into a special municipality or where a county/city is merged with other special municipalities or counties/cities into a special municipality, the change shall take effect on the day on which the term of the incumbent mayor of the said special municipality expires. The terms of county/city councilors, county magistrates/mayors, townships /cities council members, township/city mayors, and chief of villages shall be adjusted to expire on the day the change is to take effect, and no re-election shall take place. For the election for the first batch of councilors of the special municipality, the mayor, and chiefs of villages after the change into a special municipality has taken effect, the electoral districts shall be the administrative districts as indicated in the approved plan for changing into a special municipality, and the election shall be completed ten (10) days before the day the change is to take effect.

For the aforementioned election of the special municipality councilors, administrative districts may be further subdivided into electoral districts. Councilors to be elected by the indigenous population shall be elected by electoral districts formed by the indigenous population within the administrative districts. The division of electoral districts for the election of special municipality councilors shall be publicly announced six (6) months before the county/city becomes a special municipality, and the proviso stated in paragraph 1, Article 37 of the Public Service Election And Recall Law shall not apply.

After the change into a special municipality, the first batch of councilors of the special municipality, the mayor, and chiefs of villages shall take office on the day the county/city becomes a special municipality.

Article 87-2

Where a county/city is changed into a special municipality or where a county/city is merged with other special municipalities or counties/cities into a special municipality, the self-government laws and regulations of the former special municipality, county / city, and townships / cities shall be abolished by the new special municipal government. Where it is necessary to continue to apply the old laws and regulations, applications of such laws and regulations may continue for two years after approval and public announcement by the new special municipal government.

Article 87-3

Where a county/city is changed into a special municipality or where a county/city is merged with other special municipalities or counties/cities into a special municipality, the personnel, assets, liabilities, as well as other rights and obligations of the relevant agencies (institutions) and schools of the former special municipality, county / city, and townships / cities shall be transferred in full to the new special municipality.

Where a county/city is changed into a special municipality or where a county/city is merged with other special municipalities or counties/cities into a special municipality, the date for the adjustment of the centrally allocated government revenues and expenditures shall be determined by order of the Executive Yuan.

Where a county/city is changed into a special municipality or where a county/city is merged with other special municipalities or counties/cities into a special municipality, the total amount of the centrally allocated tax revenue and grants to be received by the other special municipalities and counties / cities shall not be less than the total amount received prior to the formation of the new special municipality.

Before the centrally allocated government revenues and expenditures stated in paragraph 2 is adjusted, budget implementation at the relevant agencies (institutions) and schools in the new special municipality shall proceed in accordance with the original budget as formulated by the former special municipality, county / city, and townships / cities prior to their change into a special municipality.

After a county/city is changed into a special municipality, regulations in place at the former special municipality and county / city shall continue to apply before the relevant laws and central regulations are amended.

After a county/city is changed into a special municipality, if the personnel transferred in accordance with paragraph 1 have passed different civil service examinations and are current civil servants, and if they are transferred to the competent authority and its subordinate agencies where they were formerly appointed to for placement, to schools or agencies where they were eligible for placement, to the examination agency or its subordinate agencies where they have applied for placement, to agencies other than schools, or to schools, such personnel may be exempt from the regulations against transfers as stipulated in the Civil Service Examination Act, Civil Service Employment Act, and other relevant regulations on civil service examinations.

Future transfers of the aforementioned personnel shall be limited to the relevant job positions in agencies where those who have passed the civil service examination are eligible for placement, in the examination agency where they have applied for placement, or in the destination agency's competent authority or its subordinate agency.

Where there are restrictions on personnel re-transfer within a certain time period immediately after a transfer as stipulated in the Civil Service Examination Act, a civil servant may only be transferred to other agencies after such time period has expired.

Personnel who are transferred in accordance with the Act Governing Placements of Professionals and Technologists as Civil Servants during the time period within which transfer is restricted may be exempt from the Act's restriction on the destination agency; provided, however, such personnel may be transferred to other agencies only after a total of three years' of service in their original agency, destination agency, and their subordinate agencies.

Article 88

This Act shall come into force starting from the date of promulgation.

The articles amended on June 14, 2007 shall take effect starting Jan. 1, 2007, while the articles amended on May 12, 2009 shall take effect starting Nov. 23, 2009. Chapter 4-1 and Article 87 of this Act, both amended on Jan. 14, 2014, shall take effect at a date determined by the Executive Yuan.

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