

RB 3/6/73

DEPARTMENT MEMORANDUM CIRCULAR

NO. 5
Series of 1973

RB

TO: ALL REGIONAL DIRECTORS
DISTRICT OFFICERS
AGRARIAN REFORM TEAM LEADERS
FIELD PERSONNEL

The Secretary of Justice has rendered on February 27, 1973, Opinion No. 35, Series of 1973 (copy attached) stating who shall pay real estate taxes pursuant to Presidential Decree No. 27.

Under said Opinion, the following tenant-farmers are to pay real estate taxes due on their farmholdings:

1. Those who actually till their farmholdings located on large estates primarily devoted to rice and/or corn containing areas of 100 hectares or more, regardless of whether or not such tenant-farmers have been issued Certificates of Land Transfer; and

2. Those who have been issued Certificates of Land Transfer although their farmholdings are located in estates, the areas of which are less than 100 hectares.

On the other hand, the landowners are the ones to pay said real estate taxes due on their lands not covered by the foregoing Paragraphs.

The Opinion above-stated emphasizes that the foregoing shall be understood as a provisional arrangement which shall be subject to final disposition or adjustment as may be provided in the said Rules and Regulations upon the promulgation thereof.

As the assessment of said farmholdings is a duty belonging to the provincial or city assessors and their deputies in your respective areas, you are directed to extend your assistance to them whenever requested in order that they can expedite tax assessment and collection.

You are further directed to pay full attention to and exert utmost efforts in the performance of your duties to avoid delay in the implementation of our Programs.

Quezon City, March 6, 1973.



CONRADO P. ESTRELLA
Secretary

Encl.: As stated

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