

RB 9/19/73

September 19, 1973

DEPARTMENT MEMORANDUM
CIRCULAR NO. 21
Series of 1973

RB

TO: All Regional Directors
District Officers
Team Leaders & Fieldman

Pursuant to the opinion of the Secretary of Justice, tenant-farmers in tenanted rice and/or corn lands of 50 hectares or more which are subject of our Land Transfer Operation under Presidential Decree No. 27, whether they have been issued Land Transfer Certificates or not, are the ones to pay the real estate taxes due or to become due on their respective farmholdings.

To effect the collection of real estate taxes from the said tenant-farmers, you are directed to submit a list of such tenant-farmers to the municipal mayor or municipal treasurer to enable the municipality to program its tax information drive in the said areas. Tax assessments shall be done by the municipal treasurers as deputy assessors of the municipalities.

Compliance herewith is enjoined.

CONRADO F. ESTRELLA
Secretary