

Region



Republic of the Philippines  
Department of Environment and Natural Resources  
**MIMAROPA REGION**  
Provincial Environment and Natural Resources Office

DENR MIMAROPA RECORDS SECTION	
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April 12, 2023

**MEMORANDUM**

**FOR** : The Regional Executive Director  
DENR MIMAROPA Region

**THRU** : The Assistant Regional Director for Technical Services  
The Chief, Legal Services Division

**FROM** : The OIC-PENR Officer

**SUBJECT** : **REQUEST FOR LEGAL OPINION OR ADVICE REGARDING  
PROBLEM IN COMPLYING TAX DECLARATION AS ONE OF  
THE REQUIREMENTS IN THE PROCESSING OF  
AGRICULTURAL FREE PATENT APPLICATIONS AS PER  
DAO NO. 2021-38**

This refers to the problem encountered by the two (2) CENROs of this province concerning Tax Declaration in processing of Agricultural Free Patent applications. Per information from them, the Municipal Assessor of each respective municipalities do not accept application for tax declaration issuances without a copy of title or patent, unlike previous years that they issued tax declaration to untitled lands.

As per DAO No. 2021-38<sup>1</sup>, updated Tax Declaration is one of the requirements in the processing of Agricultural Free Patent, and if it will be strictly followed, this will hamper accomplishment of agricultural patents.

In this regard, may we seek legal opinion or advice from the Regional Office regarding this problem on how we could address those applicants actually occupying and possessing public agricultural lands for more than 20 years but they did not yet paid taxes for the land they occupied and cultivated.

For information and further instruction.

  
**ALAN L. VALLE**

Copy furnished: CENRO Socorro  
CENRO Roxas

Tracking No.: \_\_\_\_\_

<sup>1</sup> Implementing Rules and Regulations (IRR) of Republic Act No. 11573 entitled, "An Act Improving the Confirmation Process for Imperfect Land Titles, amending for the purpose Commonwealth Act No. 141, as amended, otherwise known as "The Public Land Act" and Presidential Decree No. 1529, as amended, otherwise known as the Property Registration Decree"

TSD/RPS

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