



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM FROM THE SECRETARY

TO : All Regional Directors
All Assistant Regional Directors for Technical Services
All Provincial Environment & Natural Resources Officers
All Community Environment & Natural Resources Officers

SUBJECT : **PROHIBITION ON THE ISSUANCE OF CERTIFICATES OF REAL PROPERTY TAX DECLARATIONS ON FORESTLANDS BY LOCAL GOVERNMENT UNITS**

DATE : 03 APR 2018

It has come to the attention of the Office of the Secretary that there has been a number of irregularities when it comes to the issuance of *Certificates of Real Property Tax Declarations* by the Local Government Units to individuals who are in open, continuous, exclusive, adverse and notorious possession of parcels of land belonging to the public domain or those classified as forestlands, under existing laws, rules and regulations.

In this regard, all Regional, Provincial and Community offices under our Department are reminded of the prohibition imposed by Presidential Decree No. 705, as amended on the issuance of *Certificates of Real Property Tax Declaration* to persons occupying or possessing parcels of forestlands. Furthermore, you are directed to inform and make the Local Government Units within your respective jurisdiction to be aware of this prohibition and the penalty it entails when violated which are embodied in Section 84 of Presidential Decree No. 705, as amended, which provides that:

Section 84. Tax Declaration on Real Property. Imprisonment for a period of not less than two (2) nor more than four (4) years and perpetual disqualification from holding an elective or appointive office, shall be imposed upon any public officer or employee who shall issue a tax declaration on real property without a certification from the Director of Forest Development and the Director of Lands or their duly designated representatives that the area declared for taxation is alienable and disposable lands, unless the property is titled or has been occupied and possessed by members of the national cultural minorities prior to July 4, 1955.

The law is clear that no public officer or employee can issue a Certificate of Real Property Tax without securing a certification from this Department that the real property to be declared for taxation is alienable and disposable. Should this be violated, penalties of imprisonment for a period of not less than two (2) years nor more than four (4) years and permanent disqualification from holding public office shall be imposed upon the perpetrators.

FOR STRICT COMPLIANCE.

ROY A. CIMATU

MEMO NO. 2018-214

