



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OFFICE OF DAVAO ORIENTAL

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS – 2026 – 011

To : Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

Subject : **Requirement To Secure the Computation of All Taxes For School Sites in Support of Memorandum No. STO-2026-039**

Date : March 18, 2026

In reference to DepEd Memorandum No. STO-2026-039, titled “*Submission of List of School Sites with Outstanding Taxes, Dues and Other Arrears and Uploading of Available Ownership Documents*”, the Schools Division Office of Davao Oriental directs all School Heads to facilitate, without delay, the computation of all outstanding real property taxes, dues, penalties, surcharges, and other financial obligations affecting their respective school sites. This requirement is essential to support the Sites Titling Office (STO) of Davao Oriental in generating accurate financial data necessary for school site titling, transfer of ownership, and property registration processes mandated by the said memorandum.

To ensure the completeness and reliability of the Division’s consolidated submission, all School Heads must coordinate with the appropriate government offices—including the Office of the Municipal or City Treasurer, the Assessor’s Office, and other relevant agencies—to secure duly certified computations of all tax-related obligations connected to their school sites.

Upon securing the required computations, School Heads must prepare the computation summary list and submit it together with all supporting documents to the STO-Davao Oriental. All entries must be carefully reviewed and verified to avoid errors that could affect the Division’s timely compliance with national reporting requirements.

To provide ample time for review and consolidation before the final transmittal to the STO-Central Office, all complete documents must be submitted to the Division Office, specifically through the STO-Davao Oriental, **on or before March 25, 2026**. Late, inaccurate, or incomplete submissions may result in delays that could hinder the processing of school site titling and related legal actions.

Furthermore, School Heads must ensure the accuracy and completeness of all submitted data. If a school site has no outstanding tax obligations, a duly issued Certification of No Tax Liability or Tax Exemption from the concerned LGU must be included. Schools with multiple land parcels must secure and submit separate



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computations and documentation for each lot to ensure proper documentation and clarity.

For concerns or clarifications, School Heads may coordinate directly with Engr. Dianne Marie A. Amora at 0975-509-4493 or via email at davaooriental.legal@deped.gov.ph.

Immediate and widest dissemination of this Memorandum is desired.




DR. JOSEPHINE L. FADUL
Schools Division Superintendent

As stated: LS/jcb



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