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Commonwealth of Puerto Rico
DEPARTMENT OF THE TREASURY
Office of the Secretary
San Juan, Puerto Rico

March 10, 1958.

REGULATION TO ESTABLISH THE CONDITION OF HEIR OR CESSIONARY UNDER THE PROVISIONS OF SECTION 1 OF JOINT RESOLUTION NO. 104, APPROVED JUNE 22, 1957

As provided by Section 1 of Joint Resolution No. 104, approved June 22, 1957, the Secretary of the Treasury of Puerto Rico is authorized to establish by Regulation the condition of heir or cessionary of the taxpayers to whom their real properties were attached for the collection of taxes of any kind and adjudged to the Commonwealth of Puerto Rico; accordingly, this Regulation is promulgated:

ARTICLE 1.- DEFINITION OF THE TERM "HEIR"

For the purpose of Joint Resolution No. 104 supra, may be considered heir, every son or descendant, legitimate or natural, whether recognized or not, and, in the absence of these, the legitimate or natural ascendants, whether recognized or not, of the original owner of the real property attached and adjudged to the Commonwealth of Puerto Rico for failure of payment of taxes of every kind, that proves that such property was acquired by inheritance or that belongs to him by inheritance from its original owner.

In absence of the all aforementioned ones, may be considered heir, for the purpose of this Joint Resolution, every brother or nephew of the original owner of the property adjudged to the Commonwealth of Puerto Rico.

In absence of all the aforementioned ones, may be considered as heir, the widow or widower, as the case may be, of the proprietor or proprietress of the real property adjudged to the Commonwealth of Puerto Rico that proves that such property was acquired by inheritance or that belongs to him or her by inheritance from its original owner.

In absence of the aforementioned ones, may be considered as heir, all other relatives in the six degree of consanguinity of the original owner of the property adjudged to the Commonwealth of Puerto Rico.

ARTICLE 2.- DEFINITION OF THE TERM "CESSIONARY"

For the purpose of Joint Resolution No. 104 supra, there shall be considered as cessionary any person that fulfils the conditions required in said Joint Resolution to whom the original owner of the property adjudged to the Commonwealth of Puerto Rico grants or transfers or had granted or transferred such property.

Likewise, may be considered as cessionary the person that fulfils the aforementioned conditions to whom the heirs or heir of the original owner grant or transfer, or had granted or transferred the property adjudged to the Commonwealth of Puerto Rico.

ARTICLE 3.- SUPPORT OR EVIDENCE OF THE CONDITION OF HEIR

Further to the accepted legal formalities in accordance to law, the condition of heir may be credited by means of a death certificate of the original owner of the property adjudged to the Commonwealth of Puerto Rico and of the birth certificates of his legitimate or natural recognized sons.

In the case of natural unrecognized sons, the aforementioned certificates shall be submitted together with any public document, sworn statement, affidavit, private document or letter deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that the applicant is a natural son of the original owner of the property adjudged to the Commonwealth of Puerto Rico.

When the applicant is a descendant of the owner of the original property adjudged to the Commonwealth of Puerto Rico, the condition of heir may be credited by means of the death certificate of the original owner and the birth certificate or in lack, the baptism certificate of the descendant claiming the

property, accompanied by any public document, sworn statement, affidavit, private document or letter deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that there do not exist heirs of a better degree of consanguinity with right to such property.

In the case of legitimate or natural ascendants, whether recognized or not, of the original owner of the property attached and adjudged to the Commonwealth of Puerto Rico, the condition of heir, may be credited by means of the death certificate of the original owner of the property and the birth or baptism certificate of the ascendant or by means of any others public documents, sworn statements, affidavits, private documents or letters deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that the applicant or applicants are the nearest ascendants of the original owner of the property adjudged to the Commonwealth of Puerto Rico.

Whenever the applicant or applicants are brothers or nephews of the original owner of the real property adjudged to the Commonwealth of Puerto Rico, the condition of heir may be credited by means of the death certificate of the original owner, birth or baptism certificate of the brother or nephew claiming the property, together with the certificates, public documents, sworn statements, affidavits, private documents or letters deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that the applicant or applicants are the sole and exclusive persons with right to the property adjudged to the Commonwealth of Puerto Rico by inheritance from its original owner.

Whenever the applicant is the widow or widower of the original owner of the property adjudged to the Commonwealth of Puerto Rico, the condition

of heritage may be credited by means of the death certificate of the original owner, their marriage certificate, together with the certificates, public documents, sworn statements, affidavits, private documents or letters deserving the Secretary of the Treasury, or his delegate, the moral certitude or degree of evidence to the conviction that the applicant is the sole and exclusive owner by heritage from the decedent wife or husband, of the property adjudged to the Commonwealth of Puerto Rico.

Whenever the applicant is a relative within the six degree of consanguinity of the original owner of the property adjudged to the Commonwealth of Puerto Rico, his condition of heir may be credited by means of a death certificate of the original owner, together with the certificates, public documents, sworn statements, affidavits, private documents or letters deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence that will credit the condition of heir of the applicant and that there are no heirs of a better degree of consanguinity with the right to such property.

In the case of a heir claiming to be the sole and exclusive heir of the original owner of the property adjudged to the Commonwealth of Puerto Rico, such fact shall be credited by means of any public document, sworn statement, affidavit, private document or letter deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that the applicant is the sole and universal heir of said original owner.

ARTICLE 4.- SUPPORT OR PROOF OF THE CONDITION OF CESSIONARY

The condition of cessionary, for the purpose of Joint Resolution No.104, approved June 22, 1957, may be credited by means of public deed, public document, sworn statement, private document authenticated by a Notary Public or by any Justice of Peace or other public official duly authorized. Such condition can be also credited by means of a private document, writing or

letter deserving the Secretary of the Treasury, or his delegate, the moral certitude or a degree of evidence to the conviction that the cession or transfer of the property adjudged to the Commonwealth of Puerto Rico was verified or realized.

ARTICLE 5.- VERIFICATION OF THE CONDITION OF HEIR OR CESSIONARY

All evidence or proof, as required by this Regulation, must be submitted to the Director of the Bureau of Collections of the Department of the Treasury, who will determine, according to the sufficiency or insufficiency of such evidence or proof, if the condition of heir or cessionary has been verified. The final verification, in case of doubt, will be done by the Secretary of the Treasury.

ARTICLE 6.- This Regulation shall take effect immediately.

San Juan, Puerto Rico, January 9, 1958.

(Signed) David A. Rodríguez
David A. Rodríguez
Acting Secretary of the Treasury