

FIRST DIVISION

[G.R. No. 200204, April 25, 2017]

**SPOUSES ELVIRA ALCANTARA AND EDWIN ALCANTARA,
PETITIONERS, VS. SPOUSES FLORANTE BELEN AND ZENAIDA
ANANIAS, THE PROVINCIAL ENVIRONMENT AND NATURAL
RESOURCES OFFICER, DEPARTMENT OF ENVIRONMENT AND
NATURAL RESOURCES, STA. CRUZ, LAGUNA, AND THE CITY
ASSESSOR OF SAN PABLO CITY, RESPONDENTS.**

DECISION

SERENO, C.J.:

Before this Court is a Rule 45 Petition^[1] assailing the Court of Appeals (CA) Decision and Resolution,^[2] which reversed the Decision^[3] of the Regional Trial Court (RTC). The RTC granted the entreaty of petitioner spouses Elvira and Edwin Alcantara for the quieting of title and reconveyance of possession of Lot No. 16932 occupied by respondent spouses Florante Belen and Zenaida Ananias.

FACTS OF THE CASE

In 2005, Spouses Alcantara filed before the RTC a Complaint^[4] against Spouses Belen for the quieting of title, reconveyance of possession, and accounting of harvest with damages. Petitioners argued that their neighbors, respondents herein, had extended the latter's possession up to the land titled to Spouses Alcantara, and usurped the harvests therefrom.

Spouses Alcantara claimed that they were the registered owners of Lot No. 16932 - a 3,887-square-meter parcel of land planted with trees and covered by Transfer Certificate of Title (TCT) No. T-36252.^[5] Elvira Alcantara traced her ownership of the property to her inheritance from her mother, Asuncion Alimon. By virtue of an Affidavit of Self-Adjudication dated 24 March 1993,^[6] Free Patent No. (IV-5)-3535 dated 28 August 1974 and Original Certificate of Title (OCT) No. P-512^[7] issued on 17 January 1975 were cancelled, and, in lieu thereof, TCT No. T-36252 was issued in the name of Elvira Alcantara.

In addition to the certificate of title, Spouses Alcantara submitted as evidence the Tax Declarations of the property registered to them and their predecessors-in-interest, receipts^[8] of their payments for real property taxes, and a Sketch/Special Plan^[9] of Lot No. 16932 prepared by Geodetic Engineer Augusto C. Rivera.

On the strength of a sales agreement called *Kasulatan ng Bilihang Tuluyan ng Lupa*,^[10] respondents countered Spouses Alcantara's claims over the property. Spouses Belen alleged that they bought the property from its prior owners. Even though respondents did not have any certificate of title over the property, they supported

their claim of ownership with various Tax Declarations under the name of their predecessors-in-interest. Spouses Belen also submitted a Sketch/Special Plan^[11] of Lot No. 16932 prepared by Geodetic Engineer Hector C. Santos.

Furthermore, Spouses Belen attacked the OCT of Asuncion Alimon. They claimed that fraud attended the issuance of a Free Patent to her, considering that the Belens had occupied the property ever since. According to respondents, they already protested her title still pending before the Community Environment and Natural Resources Office (CENRO) of the Department of Environment and Natural Resources (DENR).^[12]

In its Decision dated 9 February 2009, the RTC gave more weight to the certificate of title and Tax Declarations presented by petitioners, declaring them the absolute owners of Lot No. 16932. The trial court further dislodged the use of the Tax Declarations registered under the names of Spouses Belen and their predecessors-in-interest, because these documents did not have the technical description of the land and its boundaries; and in contrast, the TCT of Spouses Alcantara defined the subject property by metes and bounds, with a technical description approved by the Land Management Bureau.

The RTC went on to conclude that respondents were claiming Lot No. 16931, a property different from Lot No. 16932, viz:^[13]

There is clear evidence that what the plaintiffs are claiming based on their title is Lot No. 16932, and what the defendants are claiming to have bought from their predecessors-in-interest, is a different lot with different boundaries and technical descriptions to that of Lot No. 16932. The land covered by the plaintiffs title has an area of 3,887 square meters only and its boundaries consist of the following "NW-by Lot 1691 6; NE & SE-by Lot 16934; S-by Lot 16930; and SW-by Lot 16931." On the other hand, the lot bought by the defendants has 4,368 square meters with the following boundaries: "N-Paulino Velasco; E-by Felix Velasco; South-Cipriano Dayo and Crisanto Delos Reyes; and W-by Casiano Meraña." The difference is made more manifest by the survey plan (Exhibit "E"; Records, p. 213) prepared by Geodetic Engineer Augusto C. Rivera which is part of the Cadastral Lot survey for San Pablo City, showing that the defendants' property which they bought is **Lot No. 16931, not Lot 16932**, covered by the title of the plaintiffs. x x x

x x x x

The evidence of the defendants consisting of tax declarations (Exhibit "4"; Records, p. 278) show that what is tax declared in their names is **Lot No. 16931, not Lot No. 16932**.

x x x. The evidence also shows that while the lot purchased by the defendants from their predecessors-in-interest has been tax declared since 1948, Lot No. 16932 covered by plaintiffs title was only tax declared in 1983 in the name of the plaintiffs mother Asuncion Alimon. This simply goes to show that **if indeed what was purchased by the defendants is Lot No. 16932, the said lot should have been**

covered by the tax declarations issued to their predecessors-in-interest as early as 1948. Yet it clearly appears that Lot 16932 was declared only in 1983. (Emphasis supplied)

Spouses Belen successfully appealed before the CA. The appellate court found that respondents had presented their claims of ownership over Lot No. 16932, and not Lot No. 16931.

The CA then declared that Asuncion Alimon was not a possessor or cultivator of the subject land, a fact that voided the Free Patent issued to her, as well as the resulting OCT and TCT. The appellate court additionally held that Elvira Alcantara was not a legal heir of Asuncion Alimon.

Since petitioners failed to show their legal entitlement to Lot No. 16932, the CA went on to declare respondents the owners of that property. Moreover, it ordered the cancellation of OCT No. P-512 and TCT No. T-36252.

Spouses Alcantara moved for reconsideration,^[14] but to no avail. Before this Court, petitioners bewail the conclusions of the CA that respondents own Lot No. 16932 and that petitioners' title to the realty is void. Petitioners assert that the Tax Declarations and the *Kasulatan ng Bilihang Tuluyan ng Lupa* submitted by Spouses Belen pertain to Lot No. 16931. Spouses Alcantara further posit that the Free Patent granted to Asuncion Alimon can only be litigated in reversion proceedings. Moreover, they allege that respondents cannot properly assail, for the first time on appeal, the right of Elvira Alcantara to succeed Asuncion Alimon.

In their Comment,^[15] respondents do not deny that Lot No. 16932 is different from Lot No. 16931.^[16] They nevertheless assert ownership over Lot No. 16932, alleging that their exhibits - the Tax Declarations and the *Kasulatan ng Bilihang Tuluyan ng Lupa* - showed their superior right over the realty. They also maintain that the CA correctly cancelled the Free Patent of Asuncion Alimon and declared Elvira Alcantara a mere adoptee of Alimon.

ISSUE OF THE CASE

The nature of the action filed by petitioners below is for the quieting of title and the recovery of possession against the occupants of the property, Spouses Belen. To quiet title, Article 477 of the Civil Code requires that the claimants must have a legal or an equitable title to or interest in the real property that is the subject matter of the action.^[17]

As for the recovery of possession, Spouses Alcantara pray for the possession and use of the subject lot and the right to harvest from it, which are the reliefs granted in an *accion reivindicatoria*.^[18] In this judicial remedy, a party claims ownership over a parcel of land and seeks recovery of its full possession.^[19]

Therefore, in these proceedings, the Court is tasked to review whether the CA committed errors of law in concluding the legal issue of ownership in favor of respondents on the basis of their Tax Declarations and the *Kasulatan ng Bilihang Tuluyan ng Lupa* notwithstanding the TCT of Spouses Alcantara. In other words, we are presented with the question of whether a certificate of title may be sufficiently

defeated by tax declarations and deeds of sale. Before us is thus a question of law as elucidated in *Gaerlan v. Republic*:^[20]

The distinction between a "question of law" and a "question of fact" is settled. x x x. In *Republic v. Vega*, the Court held that when petitioner asks for a review of the decision made by a lower court based on the evidence presented, without delving into their probative value but simply on their sufficiency to support the legal conclusions made, then a question of law is raised.

In the present case, there seems to be no dispute as to the facts, and the question presented before us calls for a review of the CA's conclusion that the documents and evidence presented by petitioner are insufficient to support her application for registration of title. Hence, the petition is properly filed.

RULING OF THE COURT

The appellate court held that the *Kasulatan ng Bilihang Tuluyan ng Lupa* and the Tax Declaration submitted by respondents pertained to the lot in litigation and reasoned that the "description of the property as shown by the statement of the boundaries in the tax declaration bespeaks of the lot in litigation as described in the Deed of Sale submitted in evidence by the appellants."^[21] Based on these documents, the CA adjudged Spouses Belen the lawful owners of Lot No. 16932.

However, in the first place, these exhibits do not involve Lot No. 16932. As correctly assessed by the RTC, the parcel of land described in the *Kasulatan ng Bilihang Tuluyan ng Lupa* does not correspond to the description of Lot No. 16932 as contained in the realty's certificate of title claimed by petitioners. TCT No. T-36252 reads:^[22]

Beginning at a point marked "1" of lot 16932, Cad-438-D, being N. 46-17 W., 5367.86 m. from BLLM No. 1, Cad-438-D, San Pablo City Cad.; thence N. 65-45 E., 63.74 m. to point 2 S. 20-56 E., 68.88 m. to point 3; S. 76-30 W. 28.67 m. to point 4; S. 76-47 W., 31.59 m. to point 5; N. 24-50 W., 57.36 m. to point 1; point of beginning. Containing an area of THREE THOUSAND EIGHT HUNDRED EIGHTY SEVEN (3,887) SQUARE METERS. x x x.

On the other hand, the *Kasulatan ng Bilihang Tuluyan ng Lupa* pertains to the following:^[23]

Isang (1) lagay na lupang niyugan na natatayo sa Nayon ng San Marcos, Lungsod ng San Pablo. Ang kabalantay sa HILAGA ay Paulino Velasco; sa SILANGAN ay, Felix Velasco; sa TIMOG ay Cipriano Dayo at Crisanto Meraña Reyes; at sa KANLURAN - ay Casiano Meraña; may lawak na 4,368 metros parisukat, humigit-kumulang, x x x ayon sa Boja Declaratoria Blg. 23949. x x x.

A cursory reading of the above excerpts clearly shows that the lot claimed by petitioners is not the property conveyed in the deed of sale presented by respondents. Aside from their difference in size, the two properties have distinctive boundaries. Therefore, on the face of the documents, the CA incorrectly ruled that

these pertained to Lot No. 16932.

The ruling of the CA that respondents own Lot No. 16932 based on their Tax Declarations is likewise erroneous. Tracing the history of the Tax Declarations registered under the names of respondents to those of their predecessors-in-interest, we find that none of these refers to Lot No. 16932.

The oldest Tax Declaration exhibited by respondents is No. 3902^[24] issued to Martin Belen in 1948. It covers a 4,368-square-meter lot with the same boundaries as those indicated in the *Kasulatan ng Bilihang Tuluyan ng Lupa*. This document was followed by the following Tax Declarations covering the same property and registered to respondents' predecessors-in-interest: (1) No. 12041;^[25] (2) No. 34046;^[26] (3) No. 20303;^[27] (4) No. 51502;^[28] (5) No. 23439^[29] (which is the subject of the *Kasulatang Bilihang Tuluyan ng Lupa*); (6) No. 63-914;^[30] (7) ARP No. 91-06422;^[31] and (8) the present Tax Declaration, ARP No. 94-059-018.^[32]

The last three Tax Declarations were already registered to Spouses Belen. Indicated on the dorsal portion of these documents are the following: the parcel of land, area, and boundaries covered by the Tax Declaration. Through all of these details, we read that the exhibits presented by respondents refer to Lot No. 16931, having an area of around 4,368 square meters^[33] and delineated by metes and bounds different from those described in TCT No. T-36252. Hence, the RTC accurately ruled that the evidence of respondents "consisting of tax declarations x x x shows that what is tax declared in their names is Lot No. 16931, not Lot No. 16932."^[34]

Even assuming that the Tax Declarations of respondents pertain to the subject property, this Court finds that the CA incorrectly applied the law on land titles. The appellate court should not have set aside the RTC's appreciation of the certificate of title registered to Spouses Alcantara just because Spouses Belen presented their Tax Declarations.

Based on established jurisprudence,^[35] we rule that the certificate of title of petitioners is an absolute and indefeasible evidence of their ownership of the property. The irrelevant Tax Declarations of Spouses Belen cannot defeat TCT No. T-36252 of Spouses Alcantara, as it is binding and conclusive upon the whole world.^[36] *Cureg v. Intermediate Appellate Court*^[37] explains:

[A]s against an array of proofs consisting of tax declarations and/or tax receipts which are not conclusive evidence of ownership nor proof of the area covered therein, an original certificate of title indicates true and legal ownership by the registered owners over the disputed premises. Petitioners' OCT No. P-19093 should be accorded greater weight as against the tax declarations x x x offered by private respondents in support of their claim x x x.

Aside from presenting a certificate of title to the claimed property, petitioners submit as evidence the Tax Declarations registered to them and to their predecessors-in-interest. The earliest Tax Declaration on record is No. 58760^[38] registered to Asuncion Alimon in 1983. Subsequent to that issuance are the following Tax Declarations: (1) No. 59-992;^[39] (2) ARP No. 91-48014;^[40] (3) ARP No. 94-059-