

IN RE: PETITION FOR CONFIRMATION OF FINAL DEED OF CONVEYANCE AND ENTRY OF NEW CERTIFICATE OF TITLE

Ponente: ANTONIO-VALENZUELA, J.

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ANTONIO-VALENZUELA, J.:

This is the appeal filed by Estrellita J. Ronquillo (“oppositor-appellant Ronquillo”) assailing the Order dated 30 September 2011[1] (“assailed Order”) of the Regional Trial Court, Branch 123, Caloocan City (“RTC”), in the suit for confirmation of final deed of conveyance and entry of new certificate of title, docketed as Land Registration Case Number C-5586.

The facts are as follows: Melita D. Go (“petitioner-appellee Go”) filed the Petition,[2] alleging: on 23 June 2008, the Notice of Levy was inscribed with the Registry of Deeds; on 01 July 2008, the Office of the City Treasurer of Caloocan City held a public auction for the sale of a parcel of land, with an area of 166 square meters, located at Caloocan West, Caloocan City, and covered by Transfer Certificate of Title Number 125215 (“TCT No. 125215”) and Tax Declaration Number 08-068-00036-R with Property Index Number 113-08-068-01-021 (“subject property”), registered in the name of Josefina Jingco (“Jingco”); petitioner-appellee Go was the highest bidder, at the bid price of P50,000.00, and on 02 July 2008, the Certificate of Sale was issued in favor of petitioner-appellee Go; there was no redemption of the subject property within the one year redemption period; on 15 July 2009, the City Treasurer of Caloocan City executed the Final Deed of Conveyance in favor of petitioner-appellee Go; petitioner-appellee Go paid all the taxes, and complied with all the requisites for the transfer of the subject property under her name and the corresponding Tax Clearance Certificate, and the Certificate Authorizing Registration were issued, the owner's duplicate of TCT No. 125215 is in the possession of Jingco.

The Petition prayed that the ownership of subject property be ordered confirmed and consolidated in favor of petitioner-appellee Go, TCT No. 125215 be cancelled, the owner's duplicate of TCT No. 125215 in the possession of Jingco be declared null and void, and a new transfer certificate of title in the name of petitioner-appellee Go be issued.

On 17 August 2010, the RTC issued the Order:[3] finding the Petition sufficient in form and substance; directing that the Land Registration Authority (“LRA”), the Bureau of Lands, the Registry of Deeds of Caloocan City, the Office of the City Prosecutor, and Jingco, be furnished with copies of the Order, the Petition, and annexes; directing the Branch Sheriff to post copies of the Order once a week for three consecutive weeks at the bulletin board of the RTC, the Registry of Deeds of Caloocan, and the Caloocan City Hall; and setting the hearing for the Petition on 13 September 2010.

On 13 September 2010, petitioner-appellee Go presented evidence to prove compliance with the jurisdictional requirements for the Petition. During the same hearing, oppositor-appellant Ronquillo appeared, and claimed that ownership of the subject property was transferred to her by way of donation, and raised an opposition to the Petition. The RTC directed oppositor-appellant Ronquillo to file a comment or opposition, and petitioner-appellee Go to file a position paper on the comment or opposition.

Pursuant to the Order dated 13 September 2010[4] of the RTC, petitioner-appellee Go filed the Position Paper[5] on 29 August 2010. The Position Paper reiterated the allegations in the Petition, and added: Jingco failed to pay real property taxes on the subject property for the period 2000-2007 in the amount of P13,705.95, thus the City Treasurer sent notices of delinquency; despite the notices, Jingco did not pay the real property taxes due; the Warrant of Levy was served upon Jingco, and the Notice of Levy was served upon the City Assessor, and the Registrar of Deeds of Caloocan City; the Notice of Delinquency in Payment of Real Property [Tax] was published in two newspapers of general circulation; the report on the levy was submitted to the City Council within ten days after receipt of the warrant of levy by the delinquent taxpayer; the City Treasurer posted the notice of public auction of the subject property at the main entrance of the Caloocan City Hall, and in a publicly accessible and conspicuous place of the barangay where the subject property is located, and caused the publication of the notice of public auction, once a week for two consecutive weeks in a newspaper of general circulation in Caloocan City; oppositor-appellant Ronquillo did not prove that Jingco was deceased, that he died without issue or surviving spouse, and that she (oppositor-appellant Ronquillo) was the sister of Jingco; oppositor-appellant Ronquillo alleged that she was in possession of the subject property; oppositor-appellant Ronquillo failed to pay the delinquent real property taxes, and subsequently, failed to redeem the subject property; oppositor-appellant Ronquillo raised her opposition only two years after the date of the sale; Jingco, as registered owner, was the only party entitled to a notice of tax delinquency and other proceedings relative to the tax sale; the service of notices addressed to Jingco satisfied the requirements of the law; oppositor-appellant Ronquillo should have complied with the jurisdictional requirements under Section 267 of Republic Act No. 7160 ("RA 7160"),[6] particularly the deposit of the requisite amount, since her opposition was akin to an action assailing the validity of the tax sale, and without the required deposit, the RTC was without jurisdiction to entertain oppositor-appellant Ronquillo's opposition.

On 13 October 2010, oppositor-appellant Ronquillo filed the Comment/Opposition.[7] The Comment/Opposition alleged: On 18 April 2001, Jingco executed the Deed of Donation conveying the subject property to oppositor-appellant Ronquillo, and as the real owner of the subject property, oppositor-appellant Ronquillo had standing to oppose the Petition; the public auction was void (i.e.: at the time of the issuance of the notice, the real property taxes on the subject property were fully paid until 2004; the Notice of Sale was false, and was void; the Notice of Delinquency, and the Final Notice of Delinquency of Real Property, were both void; the Warrant of Levy was void for being without legal basis); the Certificate of Sale and the Final Deed of Conveyance were without basis, and were mere scraps of paper that did not confer rights upon petitioner-appellee Go; oppositor-appellant Ronquillo received the Notice of Delinquency, but not the other notices pertinent to the public auction proceedings; no certificate of sale nor certificate of award was sent to oppositor-appellant Ronquillo on the alleged date of public auction; there was no receipt to prove the payment of the bid price of the subject property; the excess (i.e., P17,530.18) of the bid price (i.e., P50,000.00) over the alleged tax delinquency (i.e., P32,468.82) was never remitted to oppositor-appellant Ronquillo; oppositor-appellant Ronquillo paid the real property taxes on the subject property for the years 2003 and 2004 on 05 February 2004, as evidenced by Official Receipt Nos. 0210832 and 1581890, respectively; the real property taxes on the subject property for the years 2005, 2006, 2007, 2008, 2009, and 2010 were paid on 30 March 2009, as evidence by Official Receipt Nos. 0459950, 0516800, and 0459951, respectively; payment of the real property taxes on the subject property on 30 March 2009, was within the redemption period, and thus invalidated the Certificate of Sale; the Sangguniang Panlungsod Certification certified there was no record of public auction affecting the subject property; the failure to report the public auction to the Sangguniang Panlungsod, and the failure to remit the excess proceeds to the registered owner, barred the running of the one year redemption period; petitioner-appellee Go had no cause of action, and the Petition had no merit; the Position Paper must be expunged from the records for petitioner-appellee Go's counsel's non-compliance with the requirement of inscription of MCLE number and its

date of issuance.

Trial ensued.

The following persons testified for petitioner-appellee Go: petitioner-appellee Go;^[8] Atty. Phillip Yam (officer-in-charge of the Real Property Tax Division, Office of the City Treasurer, Caloocan City);^[9] and Alma dela Cruz (examiner, Register of Deeds, Caloocan City).^[10]

The evidence for petitioner-appellee Go is summarized, thus: Jingco declared for taxation purposes, two parcels of land in Caloocan City, i.e., the subject property covered by Property Index No. 113-08-068-01-021, and another property covered by Property Index No. 113-08-068-01-022;^[11] in 2008, the Caloocan City Treasurer issued the Notice of Delinquency of Real Estate Tax^[12] on the property with Property Index No. 113-08-068-01-022 for the years 2000-2007, and 2008, and the Notice of Delinquency of Real Estate Tax^[13] on the subject property with Property Index No. 113-08-068-01- 021 for the years 2000-2007, and 2008, and the Final Notice of Delinquency of Real Estate Tax^[14] on the subject property with Property Index No. 113-08-068-01-021, and the Final Notice for Delinquency of Real Estate Tax on property under Property Index No. 113-08-068-01-021 for the years 2000- 2007; these notices were personally served, through endorsement to the barangay officials of Barangay 68,^[15] and as shown by the signatures^[16] of the persons who received them, appearing at the bottom portion of the Notices; the Caloocan City Treasurer caused the publication of the Notice of Delinquency in Payment of Real Property in the 26 May 2008, and the 16 June 2008 issues of the Manila Bulletin,^[17] and the 26 May 2008 issue of the Manila Standard Today;^[18] a notice was also posted in the barangay where the delinquent properties were located;^[19] on 16 June 2008, the Caloocan City Treasurer issued the Warrant of Levy^[20] for the subject property with PIN 113-08-068-021, and the Warrant of Levy^[21] for the property with PIN 113- 08-068-022; the Warrants were ordered annotated on TCT No. 125215, and on the respective tax declarations of the properties;^[22] the Notice of Sale was published in the 18 June 2008, and 25 June 2008 issues of the Manila Bulletin,^[23] and was posted at the barangay where the properties were located;^[24] petitioner-appellee Go registered for the public auction of delinquent properties;^[25] during the public auction on 9 July 2008 at the Caloocan City Hall, petitioner-appellee Go won the bid for the subject property covered by TCT No. 125215,^[26] and Tax Declaration No. 08-068- 00360-R,^[27] with PIN 113-08-068-01-021, and petitioner-appellee Go paid P50,000.00 for which the corresponding receipts,^[28] and the Certificate of Sale Certificate of Sale of Delinquent Property to Purchaser dated 01 July 2008,^[29] were issued; the Certificate of Sale was annotated at the back of TCT No. 125215;^[30] since the subject property was not redeemed within the oneyear redemption period, the Final Deed of Conveyance was issued in petitioner-appellee Go's favor;^[31] two years after the public auction, petitioner-appellee Go filed the Petition; in compliance with the notice requirement, the Petition was posted in conspicuous places; Vice Mayor Erice approached petitioner-appellee Go to ask for settlement, but petitioner-appellee Go declined, in view of the pending Petition; during the initial hearing on the Petition on 13 September 2010, oppositor-appellant Ronquillo raised a verbal opposition without stating any basis; a committee hearing of the City Council was held, where it was resolved that the City Council had no power to hear the case.

On 30 September 2011, the RTC issued the assailed Order. The dispositive portion of the assailed Order read:

In view of all the foregoing, the opposition interposed by Estrellita J. Ronquillo is hereby denied.

Insofar as the petition is concerned, petitioner was able to substantiate her allegations and therefore, it is hereby granted. Pursuant to Sec. 74 of PD 1529, the ownership of the property covered by Transfer Certificate of Title No. 125215 of the Registry of Deeds of Caloocan City is hereby confirmed and consolidated in favor of petitioner.

The Registry of Deeds is hereby directed to admit the registration of the Final Bill of Sale thereby cancelling Transfer Certificate of Title No. 125215 in the name of Josefina Jingco only insofar as Lot No. 6291 with an area of 166 square meters is concerned and to issue in its stead a new certificate of title in the name of petitioner Melita Go.

Moreover, the Transfer Certificate of Title No. 125215 in the Registry of Deeds insofar as Lot 6291 with an area of 166 square meters more or less in the possession of the registered owner and/or oppositor is declared null and void.

Thus, this appeal, with the following assignment of errors:

WHETHER OR NOT THE HONORABLE COURT A QUO COMMITTED REVERSIBLE ERROR IN ALLOWING THE PETITION DESPITE FAILURE OF THE APPELLEE TO COMPLY WITH THE JURISDICTIONAL REQUIREMENTS? [sic]

WHETHER OR NOT THE HONORABLE COURT A QUO COMMITTED REVERSIBLE ERROR IN NOT ALLOWING THE APPELLANT TO CROSS-EXAMINE THE APPELLEE ON MATTERS RELEVANT, PERTINENT AND CONNECTED WITH MATTERS STATED IN HER JUDICIAL AFFIDAVIT? [sic]

WHETHER OR NOT THE HONORABLE COURT A QUO COMMITTED REVERSIBLE ERROR IN NOT ALLOWING THE APPELLANT AS OPPOSITOR TO PRESENT HER EVIDENCE? [sic]

WHETHER OR NOT THE HONORABLE COURT A QUO COMMITTED REVERSIBLE ERROR IN GRANTING THE PETITION FOR CONFIRMATION OF FINAL DEED OF SALE DESPITE MANIFEST AND PATENT IRREGULARITIES COMMITTED DURING THE PUBLIC AUCTION[32]

The issue is whether the RTC erred in issuing the assailed Order, which granted the petition for confirmation of the cancellation of TCT NO. 125215, and allowed the issuance of a new certificate of title in favor of petitioner-appellee Go.

The Appellant's Brief[33] answers in the affirmative. The RTC erred in issuing the assailed Order. It thrusts: the failure of the branch sheriff to post copies of the Order dated 17 August 2010 at the Registry of Deeds, the Caloocan City Hall, and at the subject property, prevented oppositor-appellant Ronquillo from timely raising an opposition, and ousted the RTC of its jurisdiction; in sustaining the objections of petitioner-appellee Go's counsel during her cross-examination, the RTC disallowed questions within the ambit of the Judicial Affidavit[34] she submitted, which were material and relevant to the subject matter; the RTC Judge showed partiality in favor of petitioner-appellee Go in the presentation of evidence, contrary to the nature of LRC Case No. C-5586 which was an adversary proceeding, not an ex-parte application; the RTC unjustly disallowed oppositor-appellant Ronquillo from presenting evidence, on the ground of absence of counsel, who had to attend an earlier scheduled hearing on the same day; on 18 April 2001, Jingco executed the Deed of Donation in favor of oppositor-appellant Ronquillo, and oppositor-appellant Ronquillo, as true and lawful owner of the subject property, had the legal personality to oppose the Petition; the Petition should have been denied on the grounds of failure to comply with Sections 223, 254, 258, and 260 of RA 7160, and of mootness since the subject property had been redeemed; the Notice of Delinquency of Payment was fatally defective because it did not state that personal property may be distrained to effect payment, that any time before the distraint of personal property, payment of delinquent taxes may be made, that unless payment is made within the year the taxes were due, the property will be sold at a public auction, that title to the property will be vested in the purchaser, and that the property may be redeemed within one year from the date of sale; Jingco died on 26 May 2001, thus she did not receive the notices or pertinent documents allegedly served after said date, although it would appear from the documents that Jingco was the one who received, acknowledged, and signed for the notices; oppositor-appellant Ronquillo was not served with any notice, or warrant; the property covered by TCT No. 125215 consists of three undivided lots, separately declared

for taxation in PINs 113-08-068-01-020, 113-08-068-01-021, and 113-08-068-01-022; since the alleged delinquency was only for the property declared in PIN No. 113-08-068-01-020, the levy and public auction should have been limited to said lot, and not the entire property; the value of the subject property was more than the alleged tax delinquency; only a usable portion of the subject property should have been included in the public auction, pursuant to Section 260[35] of RA 7160; the public auction was void for non-compliance with Section 260 of RA 7160; petitioner-appellee Go was unjustly enriched because she only paid P50,000.00 for the subject property, when it was assessed at P144,000.00; it was the Office of the Vice Mayor, and not the Sangguniang Panlungsod, which was furnished with a copy of the report on the public auction; the Office of the City Council issued the Certification dated 17 September 2010 stating that no report of the public auction existed in their records; the excess of P17,530.18 of the auction proceeds over the tax delinquency, was not given to oppositor-appellant Ronquillo, and oppositor-appellant Ronquillo was not notified of her entitlement to this excess; oppositor-appellant Ronquillo paid taxes due on the subject property for the years 2000-2004; the reckoning period for the assessment of real property taxes should have been 2005, and not 2000; oppositor-appellant Ronquillo's payment of real property taxes on 30 July 2009, prior to the end of the one-year redemption period on 01 July 2009, should be considered a redemption, and thus the Certificate of Sale should be invalidated; the entire proceeding from assessment up to the issuance of the Certificate of Sale, was imbued with fraud and misrepresentation.

The Appellee's Brief[36] answers in the negative. The RTC did not err in issuing the assailed Order. It parries: merely being the sister of Jingco did not clothe oppositor-appellant Ronquillo with legal right or interest over the subject property; oppositor-appellant Ronquillo did not provide proof that Jingco died intestate without issue, or surviving spouse; in her letter to the the City Vice Mayor, oppositor-appellant Ronquillo represented that her parents owned the subject property, however, before the RTC, oppositor-appellant Ronquillo represented that Jingco owned the subject property; the instrument of donation was of suspicious authenticity, and was not registered nor annotated on the certificate of title of the subject property; oppositor-appellant Ronquillo raised her opposition for the first time in her letter to the City Vice Mayor on 23 August 2010, and in her oral opposition during the hearing on 13 September 2010; the notices addressed to Jingco, the registered owner of the subject property, met the requirements of the law; under Section 261 of RA 7160, the one-year redemption period is reckoned from the date of the actual sale, and not from the date of registration of the sale, thus, the absence of annotation of the Certificate of Sale will not prevent the consolidation of the ownership over the subject property; all statutory notices for the public auction were complied with; oppositor-appellant Ronquillo failed to pay the tax delinquency despite several notices, and failed to redeem the subject property; despite the failure of the branch sheriff to post the Order dated 17 August 2010, oppositor-appellant Ronquillo was still notified since the branch sheriff personally served a copy to her, and thus the personal notice allowed oppositor-appellant Ronquillo to register her opposition during the hearing on 13 September 2010; the RTC correctly disallowed oppositor-appellant Ronquillo from propounding questions that tended to establish her case through cross-examination; Rule 32, Section 11 of the Rules of Court is not applicable, since petitioner-appellee Go was not called as witness for oppositor-appellant Ronquillo; the records of the proceedings showed that oppositor-appellant Ronquillo's cross-examination was lengthy and exhaustive; by virtue of the allegations and the relief prayed for in the Petition, it can be said that the proceedings before the RTC were ex-parte; the essence of the proceedings before the RTC was merely to judicially confirm the Final Deed of Sale, and to compel the issuance of a new certificate of title; even if the Petition was an ex-parte proceedings, it was converted into a full-blown trial, where oppositor-appellant Ronquillo was allowed to intervene and conduct her cross-examination; oppositor-appellant Ronquillo manifested before the RTC that she would no longer participate in the case; oppositor-appellant Ronquillo and her counsel, unreasonably failed to appear during the 22 August 2011 hearing, and failed to file the necessary motion for postponement beforehand, and despite the battery of

lawyers of oppositor-appellant Ronquillo, no lawyer attended the hearing to offer an explanation, thus oppositor-appellant Ronquillo and counsel are estopped by their conduct, to assert that they were deprived of the opportunity to present evidence; records show that Jingco failed to pay real property taxes on the subject property for the period 2000-2007; the City Treasure of Caloocan exercised the power to levy and collect real property taxes over the subject property in accordance with the procedures laid down by RA 7160; the receipts allegedly evidencing payment of real property taxes until 2004 were suspicious; the notices were sent to Jingco, who was the registered owner, and not to oppositor-appellant Ronquillo; oppositor-appellant Ronquillo's alleged payment of the redemption price was not in compliance with the requirements of Section 261 of RA 7160, as it did not include the interest due, the expenses of sale, and the interest of not more than 2% per month on the purchase price.

THE COURT'S RULING

We rule in the negative. The RTC did not err in issuing the assailed Order. There was valid basis to allow the Petition, and to grant the confirmation and consolidation of title over the subject property in the name of petitioner-appellee Go.

THE RTC HAD JURISDICTION OVER THE PARTIES.

Oppositor-appellant Ronquillo argues the RTC was ousted of its jurisdiction when she was prevented from raising a timely opposition, because of the alleged failure of the branch sheriff to post copies of the Order dated 17 August 2010 at the Registry of Deeds, the Caloocan City Hall, and the subject property.

We disagree.

The presumption of regularity of official acts may be rebutted by affirmative evidence of irregularity or failure to perform a duty. The presumption, however, prevails until it is overcome by no less than clear and convincing evidence to the contrary. Thus, unless the presumption is rebutted, it becomes conclusive. Every reasonable intendment will be made in support of the presumption, and in case of doubt as to an officer's act being lawful or unlawful, construction should be in favor of its lawfulness.[37]

In this case, oppositor-appellant did not present evidence to prove that the branch sheriff failed to post copies of the Order dated 17 August 2010. In the absence of credible evidence, the presumption of regularity in the performance of official duties prevails. In addition, assuming *arguendo* that the branch sheriff did not post copies of the Order dated 17 August 2010, petitioner-appellee Go cannot be made to suffer the consequences of such failure.

Moreover, records show that oppositor-appellant Ronquillo was able to raise her opposition, and actively participate in the proceedings before the RTC. Oppositor-appellant Ronquillo submitted pleadings and papers, her counsel conducted cross-examination on the witnesses for petitioner-appellee Go, asked for postponement of hearings, and filed the Motion for Voluntary Inhibition.[38] Evidently, by seeking affirmative relief other than the dismissal of the case, oppositor-appellant Ronquillo manifested her voluntary submission to the court's jurisdiction. It is well settled that the active participation of a party in the proceedings is tantamount to an invocation of the court's jurisdiction and a willingness to abide by the resolution of the case, and will bar said party from later on impugning the court's jurisdiction. A party cannot invoke the jurisdiction of a court to secure affirmative relief against his opponent and after obtaining or failing to obtain such relief, repudiate or question that same jurisdiction.[39]

OPPOSITOR-APPELLANT RONQUILLO

WAS NOT ENTITLED TO PERSONAL NOTICE,
AND DID NOT HAVE LEGAL STANDING
TO REGISTER AN OPPOSITION.

Oppositor-appellant Ronquillo posits that because she is the true owner of the subject property, she was entitled to personal notice of the public auction, and had legal standing to raise an opposition in the proceedings before the RTC.

We find this position untenable.

As for entitlement to personal notice for the public auction, Section 260 of RA 7160 is relevant. It reads:

SECTION 260. Advertisement and Sale. - Within thirty (30) days after service of the warrant of levy, the local treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the provincial, city or municipal building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the province, city or municipality where the real property is located. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the provincial, city or municipal building, or on the property to be sold, or at any other place as specified in the notice of the sale.

xxx.

(Emphases supplied.)

The above-quoted provision of RA 7160 does not require personal notice to satisfy procedural due process in public auctions of delinquent real property. What the law requires is public advertisement of the notices, by the posting of notices at the entrance of the provincial, city or municipal hall, and at a conspicuous place in the barangay where the real property is located, and by publication once a week for two weeks in a newspaper of general circulation in the province, city or municipality where the real property is located.

In this case, petitioner-appellee Go adduced evidence to show that the notices for the intended public sale of the subject property, was publicly advertised. The Notice of Sale was published in the 18 June 2008, and the 25 June 2008 issues of the Manila Bulletin.[40] It was also posted at the barangay where the subject property was located.[41] Thus, there was compliance with the two modes of advertisement prescribed by law.

Anent oppositor-appellant Ronquillo's legal standing, we find that her claim of ownership had no basis. Oppositor-appellant Ronquillo anchored her legal standing on her alleged ownership of the property, by virtue of the Deed of Donation supposedly executed in her favor by Jingco, the registered owner. However, assuming it was authentic, the Deed of Donation binds Jingco and oppositor-appellant Ronquillo only, and not third parties. It is enough, between parties to a donation of an immovable property, that the donation be made in a public document but, in order to bind third persons, the donation must be registered in the registry of property (Registry of Land Titles and Deeds).[42] Section 51 of Presidential Decree No. 1529[43] requires conveyances and other dealings in real property to be registered before the Register of Deeds, so as to bind third parties. In this case, oppositor-appellant Ronquillo did not allege, and did not adduce evidence, to prove that the Deed of Donation was properly annotated in the certificate of title kept in the office of the Register of Deeds. Thus, the Deed of

Donation cannot be given evidentiary weight as the basis of oppositor-appellant Ronquillo's claim of ownership over the subject property.

In addition, without proof of ownership, oppositor-appellant Ronquillo cannot assail the validity of the public auction, or the proceedings connected thereto. Section 267 of RA 7160[44] provides for the invalidation of tax sales on the basis of irregularities or informalities in the proceedings only when the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired. Since oppositor-appellant Ronquillo failed to substantiate her claim of ownership, she cannot invoke Section 267 to annul the public auction covering the subject property.

As an aside, we clarify that the petition for consolidation of ownership must be filed as an ordinary civil action, not as a land registration case.[45]

We DISMISS the appeal, and AFFIRM the Order dated 30 September 2011 of the Regional Trial Court, Branch 123, Caloocan City, in Land Registration Case Number C-5586.

IT IS SO ORDERED.

Veloso (Chairperson) and Lantion, JJ., concur.

[1] Records, Volume 2, p. 230.

[2] Records, Volume 1, p. 02.

[3] Exhibit "B," Records, Volume 1, p. 19.

[4] Records, Volume 1, p. 23.

[5] Records, Volume 1, p. 24.

[6] SECTION 267. Action Assailing Validity of Tax Sale. - No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Title until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared in valid but it shall be returned to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired. (Emphasis supplied.)

[7] Records, Volume 1, p. 96.

[8] Judicial Affidavit of petitioner-appellee Go, Exhibit "Q," Records, Volume 2, p. 61.

[9] Judicial Affidavit (Witness – Atty. Phillip Yam), Exhibit "MM," Records, Volume 2, p. 168.

[10] T.S.N. dated 06 May 2011.

[11] Tax Declaration No. 08-068-00036-R (PIN 113-08-068-01-021) and Tax Declaration No. 08-068- 00037-R (PIN 113-08-068-01-022), Exhibits "R" and "R-1," Records, Volume 2, pp. 72-23.

[12] Exhibit "S," Records, Volume 2, p. 74.

- [13] Exhibits “T” and “T-2,” Records, Volume 2, pp. 75-76.
- [14] Exhibit “T-5,” Records, Volume 2, p. 77.
- [15] Acknowledgment Receipt, Exhibit “U,” Records, Volume 2, p. 78.
- [16] Receivers' signatures, Exhibits “S-1,” “T-1,” and “T-3,” Records, Volume 2, pp. 74-75, 77.
- [17] Exhibits “V” and “V-1,” Records, Volume 2, pp. 79-94.
- [18] Exhibit “W,” Records, Volume 2, p. 106.
- [19] Certification, Exhibit “X,” Records, Volume 2, p. 124.
- [20] Exhibit “Z,” Records, Volume 2, p. 125.
- [21] Exhibit “AA,” Records, Volume 2, p. 131.
- [22] Notice of Levy on Land with PIN 113-068-01-021, and Notice of Levy on Land with PIN 113-068-01- 022, Exhibits “NN” and “OO,” Records, Volume 2, pp. 179, 181.
- [23] Exhibits “BB” and “CC,” Records, Volume 2, pp. 133, 140.
- [24] Certification, Exhibit “EE,” Records, Volume 2, p. 149.
- [25] Registration, Exhibit “F,” Records, Volume 2, p. 30.
- [26] Exhibit “G,” Records, Volume 2, p. 36.
- [27] Exhibit “H,” Records, Volume 2, p. 38.
- [28] Official Receipt Nos. CAL 2632437, 2632501, and 2632502, Exhibits “J-1” to “J-3,” Records, Volume 2, pp. 41-44.
- [29] Exhibit “I,” Records, Volume 2, p. 39.
- [30] Exhibit “K,” Records, Volume 2, p. 47.
- [31] Exhibit “L,” Records, Volume 2, p. 48.
- [32] Appellant's Brief dated 16 August 2012, CA Rollo, p. 32.
- [33] Id.
- [34] Supra, at note 8.
- [35] SECTION 260. Advertisement and Sale. - Within thirty (30) days after service of the warrant of levy, the local treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. xxx. (Emphasis supplied.)
- [36] CA Rollo, p. 78.
- [37] Bustillo, et al. v. People, G.R. No. 160718, 12 May 2010, citing People v. De Guzman, G.R. No. 106025, 09 February 1994.
- [38] Records, Volume 1, p. 230.
- [39] NM Rothschild & Sons (Australia) Limited v. Lepanto Consolidated Minging Company, G.R. No. 175799, 28 November 2011, citing Philippine Commercial International Bank v. Dy Hong Pi, G.R. No. 171137, 05 June

2009; Sta. Lucia Realty and Development, Inc. v. Cabrigas, 477 Phil. 369, 390 (2001).

[40] Supra, at note 23.

[41] Supra, at note 24.

[42] Shopper's Paradise Realty & Development Corporation v. Roque, G.R. No. 148775, 13 January 2004, citing Gonzales v. Court of Appeals, G.R. No. 110335, 18 June 2001.

[43] Section 51. Conveyance and other dealings by registered owner. - An owner of registered land may convey, mortgage, lease, charge or otherwise deal with the same in accordance with existing laws. He may use such forms of deeds, mortgages, leases or other voluntary instruments as are sufficient in law. But no deed, mortgage, lease or other voluntary instrument, except a will purporting to convey or affect registered land shall take effect as a conveyance or bind the land, but shall operate only as a contract between the parties and as evidence of authority to the Register of Deeds to make registration.

The act of registration shall be the operative act to convey or affect the land insofar as third persons are concerned, and in all cases under this Decree, the registration shall be made in the office of the Register of Deeds for the province or city where the land lies. (Emphasis supplied.)

[44] Supra, at note 6.

[45] Ignacio v. Court of Appeals, G.R. No. 98920, 14 July 1995.

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