

**LAURELIO CORNEJO, MANUEL DONIDA, ARMANDO LUCENA,
NAPOLEON LUCENA, LOPE LUGARES, DOMINGO OBRA, SABADO
OBRA, ADELAIDA OCAMPO, DONATO ROJA, AND ANICETO RUBIS,
PLAINTIFFS-APPELLEES,...**

Ponente: SALAZAR-FERNANDO, J.

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SALAZAR-FERNANDO, J.:

Before this Court is an appeal from the Decision[1] dated September 10, 2013 and Order[2] dated October 18, 2013 of the Regional Trial Court (RTC), First Judicial Region, Branch 52, Tayug, Pangasinan in Civil Case No. T-2440 for Annulment of Tax Declaration No. 36-008320 of the land records of San Quintin, Pangasinan and Affidavit of Self-Adjudication, entitled "LAURELIO CORNEJO, MANUEL DONIDA, ARMANDO LUCENA, NAPOLEON LUCENA, LOPE LUGARES, DOMINGO OBRA, SABADO OBRA, ADELAIDA OCAMPO, DONATO ROJA AND ANICETO RUBIS, Plaintiffs, versus REYNALDO CABE, in his capacity As Municipal Assessor of San Quintin, Pangasinan and EMILIANA DONIDA, Defendants.", the dispositive portions of which read:

Decision dated September 10, 2013

"WHEREFORE, the Court hereby renders judgment directing the Municipal Assessor of San Quintin, Pangasinan to correct Tax Declaration No. 36-008320 in the name of Emiliana Donida, particularly the area of the property from 113,348 sq. meters to 35,800 sq. meters.

SO ORDERED."[3]

Order dated October 18, 2013

"Considering that the issues raised in defendants' Motion for Reconsideration have been extensively discussed in the decision dated September 10, 2013, and that there are no new issues raised, the Court hereby DENIES said motion.

SO ORDERED."[4]

The facts are:

On December 16, 2004, plaintiffs-appellees filed a Complaint[5] for Annulment of Tax Declaration No. 36-008320 and Affidavit of Self-Adjudication against defendant Reynaldo Cabe (Cabe for brevity) in his capacity as Municipal Assessor of San Quintin, Pangasinan and defendant-appellant Emiliana Donida (Emiliana for brevity) alleging that: plaintiffs-appellees are actual occupants and possessors of a portion of the public domain, declared as alienable and disposable, for a period ranging from thirty (30) to fifty (50) years openly, notoriously, and adversely; they declared their possession and claim of ownership over the subject property through registration during the cadastral survey of Barangay Lagasit, San Quintin, Pangasinan in Cad 838-D, Case 20; defendant-appellant Emiliana is likewise a declared owner of another portion of the public domain, which is adjacent and contiguous to the landholdings of plaintiffs-appellees; after the metes and bounds of

plaintiffs-appellees' landholdings were determined and plotted in the cadastral survey, they applied for the declaration of their property for taxation purposes under Republic Act No. 7160; the respective landholdings[6] of each plaintiff-appellee were identified in cadastral survey Cad 838-D, Case 20; the Municipal Assessor, however, refused to issue their tax declarations for the reason that their landholdings were declared for taxation purposes by defendant-appellant Emiliana under Tax Declaration No. 36-008320[7]; the said tax declaration, effective from the year 2002, is based on an Affidavit of Self-Adjudication[8] executed by defendant-appellant Emiliana claiming that she is the sole heir of Donato Donida (Donato for brevity), who died intestate on May 31, 1943; the property of Donato is covered by two (2) tax declarations with a total area of thirty-five thousand eight hundred (35,800) square meters, consisting of cogon land with an area of twenty-five thousand (25,000) square meters under Tax Declaration No. 1054[9], and corn land with an area of ten thousand eight hundred (10,800) square meters under Tax Declaration No. 1180[10]; however, in defendant-appellant Emiliana's new Tax Declaration No. 36-008320[11], the said property was expanded in area by the Municipal Assessor, from its original area of thirty-five thousand eight hundred (35,800) square meters to a total area of one hundred thirteen thousand three hundred forty-eight (113,348) square meters, which substantial increase encroached on plaintiffs-appellees' properties, making defendant-appellant Emiliana a virtual landgrabber; the expanded land area under the new tax declaration was declared by defendant Cabe in favor of defendant-appellant Emiliana without authority and with grave abuse of discretion; and, the issuance of the subject Tax Declaration No. 36-008320 was intended to defeat and jeopardize plaintiffs-appellees' rights over their own landholdings, after having earlier applied for the issuance of tax declarations.

Summons[12] was served on defendant Cabe and defendant-appellant Emiliana on January 6, 2005.[13]

Defendant-appellant Emiliana thereafter filed a Motion to Dismiss[14] on the ground that since all the parties resided in Barangay Lagasit, the case should have been first brought to the Lupon Tagapamayapa as a precondition to the filing of any action or proceeding in court. Plaintiffs-appellees filed their Comment[15], pointing out that an exception to barangay conciliation proceedings is when one of the parties is a public officer or employee, such as defendant Cabe, and the dispute relates to the performance of his official functions. In its Order[16] dated April 12, 2005, the lower court denied defendant-appellant Emiliana's Motion to Dismiss.

Plaintiffs-appellees filed their Pre-Trial Brief[17] on May 17, 2005.

On February 15, 2006, defendant Cabe and defendant-appellant Emiliana filed their Amended Answer[18] stating that: defendant Cabe is the Municipal Assessor of San Quintin, Pangasinan; nobody among plaintiffs-appellees came to his office to file an application for registration, and neither was there any single document submitted by the plaintiffs-appellees to his office concerning their claim of ownership over the subject property; he did not expand the defendant-appellant Emiliana's landholding through the issuance of a new tax declaration; plaintiffs-appellees' claim of ownership and possession over the subject property are all based on self-serving statements, which fact was established when the complaint filed by plaintiff-appellee Lugares against defendant Cabe before the Office of the Ombudsman was dismissed; the subject property was formerly owned and possessed since 1950 by Donato Donida, defendant-appellant Emiliana's late father; the property was declared for taxation purposes under two (2) tax declarations, TD Nos. 1054[19] and 1048[20], which became Tax Declaration Nos. 217 and 214; these tax declarations were revised and canceled several times pursuant to the rules of the Office of the Municipal Assessor; upon actual measurement, and following the metes and bounds of these tax declarations, TD. No. 217[21] had an area of fifty-three thousand two hundred forty-six (53,246) square meters, while TD No. 214[22] had a total area of one hundred six thousand eight hundred forty-six (106,846) square meters; sometime in 1996, defendant-appellant Emiliana and her brother, Rosendo, executed a Joint Affidavit of Change of Tax Declaration[23] in order to reflect the correct land area of the subject property; plaintiffs-appellees

are not legal heirs of the owner Donato, whose only children are defendant-appellant Emiliana and Rosendo; Rosendo tried to eject plaintiffs-appellees from the subject property, bringing the matter several times before the barangay, but plaintiffs-appellees refused to vacate the same; when Rosendo passed away, defendant-appellant Emiliana executed an Affidavit of Self-Adjudication[24] over the entire property; she has been paying the real property taxes on the subject property; and, plaintiffs-appellees have no right whatsoever to the subject property as defendant-appellant Emiliana is the sole owner thereof, having inherited the same from her father Donato.

Defendant Cabe and defendant-appellant Emiliana filed their Pre-Trial Brief[25] on July 14, 2006.

Pre-trial Conference[26] was held on September 18, 2006 where the parties stipulated on the following facts: (1) the identity of the parties; (2) identity of the land in question; (3) that defendant-appellant Emiliana is claiming ownership over the land in question; (4) that Donato Donida is the father of defendant-appellant Emiliana; (5) on the basis of the Affidavit of Self-Adjudication, defendant Cabe issued the subject tax declaration in the name of defendant-appellant Emiliana; (6) that Tax Declaration No. 36-008320 was originally owned by Donato; (7) plaintiffs-appellees are not the legal heirs of Donato; and, (8) defendant-appellant Emiliana inherited the parcel of land from Donato.

Trial on the merits thereafter ensued.

During the trial, plaintiffs-appellees presented Francisco Quero, defendant-appellant Emiliana, Armando Lucena, Laurelio Cornejo, Loge Lugares, Engineer Luisa Castillo, and Engineer Ruben Ferrer as witnesses.

Francisco Quero testified[27] that: he was the Barangay Captain of Barangay Lagasit from 1997 up to 2002; he knows plaintiffs-appellees as they are residents of the said barangay; on September 4, 2001, he issued a Certification[28] in connection with plaintiffs-appellees' residence and landholdings in their barangay; when he issued the said Certification, he visited the subject parcels of land and determined their extent; he saw the plaintiffs-appellees in possession of the subject property; Rosendo Donida, brother of defendant-appellant Emiliana, came to his place but did not file any complaint against the plaintiffs-appellees; Rosendo did not tell him anything regarding the subject property, but when he asked Rosendo if there was any document concerning the subject property, the latter said "none"; he issued the Certification as the plaintiffs-appellees have been living there for more than thirty (30) years; and, all the plaintiffs-appellees came to his office at the time he issued the said Certification.

Defendant-appellant Emiliana[29], as hostile witness, testified that: the subject property was first registered in the name of her father, Donato Donida, who died on May 31, 1943 ; Tax Declaration No. 1054[30] covers cogon land with an area of 25,000 square meters, which declaration was issued in 1951; Tax Declaration No. 1180[31], on the other hand, is a corn land with an area of 10,800 square meters; the total area of 3.5 hectares under the said tax declarations was increased to 13 hectares; she knows all the plaintiffs-appellees because they entered the subject property a long time ago in 1971; it was her brother, Rosendo, who filed a complaint against the plaintiffs-appellees before the DENR and the barangay, which proceedings she continued upon her brother's death; up to now, plaintiffs-appellees are still in possession of the subject property which was cadastrally surveyed before, at the instance of the plaintiffs-appellees, but she forgot when the survey took place; and, anent the Affidavit of Self-Adjudication, defendant-appellant Emiliana and her brother already agreed that she will be the sole owner of the subject property, and that Rosendo's children will no longer claim any share.

Plaintiff-appellee Armando Lucena testified[32] that: his father, Alejandro, was the owner of the property he is tilling in Barangay Lagasit, San Quintin, Pangasinan; his father tilled their property until he died in 1970; from the time they started tilling the property up to the present, they were never disturbed in their possession; they planted palay, corn, vegetables, and nobody shared the produce with them; in July 1986, he was notified through Survey

Notification Cards that a survey would be conducted on two (2) parcels of land he owns, Lot No. 4081 which has an area of 17,000 square meters and Lot No. 4083 with an area of 10,000 square meters; he knows defendant-appellant Emiliana as her land is adjacent to his; during the cadastral survey conducted on July 14, 1986, he did not see defendant-appellant Emiliana nor her representative; after the survey, however, defendant-appellant Emiliana complained regarding the exact area of her lot; defendant-appellant Emiliana claimed the whole property, with a total area of thirteen (13) hectares, which included the two (2) parcels of land he owns; and, Rosendo Donida never filed any complaint against him before the barangay.

Plaintiff-appellee Laurelio Cornejo testified[33] that: he inherited the property he is tilling from his father-in-law, Gil Obra, who, in turn, tilled the property since 1938; Gil's son, Domingo, helped him till the land, where they planted palay, vegetables, camote, and milena trees; there was no one who shared the crops they were planting; in July 1986, a cadastral survey was conducted on his properties: Lot No. 4076 with an area of 4,642 square meters, and Lot No. 4078 with an area of 6,430 square meters; he knows the boundary owners of his properties; he likewise knows defendant-appellant Emiliana, being his neighbor; he did not see defendant-appellant Emiliana nor her representative during the cadastral survey; he is in possession of the subject properties at present; and, his possession was not disturbed from the time Gil Obra passed away.

Plaintiff-appellee Lope Lugares testified[34] that: he started tilling the property of his father in 1948, when it was still forest and cogon land; it was covered by a tax declaration in the name of his father; he cleared the property and planted a few palay, corn, peanuts, and cassava; he occupied an area of 17,152 square meters, which property was cadastrally surveyed in July 1986; it was divided into four (4) lots: Lot 4374 with an area of 3,602 square meters, Lot 4120 covering an area of 60,381 square meters, Lot No. 4077 with an area of 4,125 square meters, and Lot No. 4085 with an area of 3,044 square meters; he was present when the cadastral survey was conducted; he was never disturbed in his possession of the aforementioned parcels of land from the time he occupied the same in 1948; he knows defendant-appellant Emiliana, being his neighbor, who owns a three-hectare property adjoining Lot No. 4077; defendant-appellant Emiliana never disturbed his possession over his properties; in 2002, defendant Cabe refused to allow the declaration of these properties under his name and told him that these were already declared in the name of defendant-appellant Emiliana, which led to the filing of the instant complaint.

On February 25, 2009, plaintiffs-appellees filed a "Motion to Forward Records to Mediation Center"[35] which was approved[36] by the lower court, thereby referring[37] the parties to the Philippine Mediation Center (PMC), Tayag Unit. The PMC issued a Mediator's Report[38] stating that the mediation proceedings proved to be unsuccessful, as the plaintiffs-appellees were not satisfied with the condition offered by defendant-appellant Emiliana.

Engineer Luisa Castillo testified[39] that: she is employed as a Land Management Inspector and Land Management Officer at the DENR-CENRO in Urdaneta City; her duties are, among others, to conduct an inspection or investigation of parcels of land, and to check all applications submitted to their office; in the course of the performance of her duties, she came to know of the conflicting claims regarding a cadastral survey conducted in Barangay Lagasit, San Quintin, Pangasinan; the said cadastral survey has not been approved until now, as the DENR Regional Office, which approves the cadastral survey, has yet to furnish them with a copy thereof; the purpose of the approval of cadastral survey by the DENR Regional Office is to enable occupants to apply for registration of untitled lands; the parties involved in that survey are defendant-appellant Emiliana and plaintiff-appellee Lope Lugares; sometime in 2001, when the plaintiffs-appellees filed a request before the DENR-CENRO for inspection and investigation of the subject property for taxation purposes, she conducted the said inspection together with Land Management Officer III Barrera to confirm if plaintiffs-appellees were the ones occupying the lots; they interviewed each occupant; they inspected these lots one by one and found out that

it was indeed the plaintiffs-appellees who occupied the subject properties; however, two to three days later, defendant-appellant Emiliana filed her protest and so their office was not able to process the request of the plaintiffs-appellees due to the said protest; Engineer Castillo had no copy of the protest because their office was devastated by several typhoons; she prepared a report stating that the subject property was occupied by Hilario Doculan and plaintiffs-appellees; she presented a Certification from the DENR-CENRO attesting that the report was destroyed by typhoons; and, plaintiffs-appellees submitted the required documents such as barangay clearance, community tax certificate, police clearance, mayor's clearance, and cadastral survey plan prepared by Engineer Ferrer.

Engineer Ruben Ferrer testified[40] that: sometime in 2001, plaintiffs-appellees hired his services to conduct a land survey for taxation purposes; he prepared a survey plan and proceeded to CENRO Urdaneta to submit the surveyed lot for taxation; however, no tax declaration was issued in the name of plaintiffs-appellees; the CENRO refused to issue the required certification because of a pending case involving the subject property; when he prepared the survey plan, the cadastral survey of the municipality, particularly that of four (4) barangays including Barangay Lagasit, had not yet been approved; and, when he conducted the survey, plaintiffs-appellees were in possession of the subject property.

On May 19, 2011, plaintiffs-appellees filed their Formal Offer of Exhibits.[41]

The defense, for their part, offered the testimonies of Antonio Roja, Emelda Ferrer Roja, defendant Reynaldo Cabe, and Engineer Edelberto Tabion.

Antonio Roja, son of defendant-appellant Emiliana, testified[42] that: he knows the plaintiffs-appellees as they are residents of Barangay Lagasit; plaintiffs-appellees wanted to cancel the tax declaration in his mother's name covering an area of 113,000 square meters; the tax declarations of his grandfather, Donato, state the area of the subject properties to be 25,000 square meters and 10,000 square meters, which do not match the actual area of the land; due to the discrepancy, his uncle, Rosendo, went to the Assessor's Office in 1985 to ask for advice as the area of the land stated in the tax declaration does not tally with the actual area surveyed; after talking with the Municipal Assessor, defendant-appellant Emiliana and Rosendo agreed to engage the services of a surveyor; after the conduct of the survey, Engineer Evangelista told them that the area stated in the tax declaration indeed does not tally with the actual area of the land; consequently, defendant-appellant Emiliana and Rosendo executed a Joint Affidavit in order to amend the tax declarations, which they submitted to the Assessor's Office; and, the said document became the basis for the correction of the previous tax declarations.

Antonio further alleged that: plaintiffs-appellees Lugares, Donato Roja, and Alejandro Lucena[43] were allowed by his grandfather, Donato Donida, to cultivate the land; as such, they gave their shares to Rosendo and defendant-appellant Emiliana; his uncle and mother told him about this arrangement as Donato had long passed away; when Donato died, defendant-appellant Emiliana and Rosendo still allowed the plaintiffs-appellees to continue cultivating the property; they only questioned their possession when plaintiffs-appellees stopped giving their shares, claiming that the subject property is public land; only three (3) of the plaintiffs-appellees were cultivating the land, while the others started occupying it only in 2002 when the case was filed; plaintiffs-appellees' claim that they are actual occupants and possessors for thirty (30) to fifty (50) years is not true; he knows this because he is the one tilling the portion between the two (2) parcels of land owned by his grandfather; after Rosendo died, defendant-appellant Emiliana continued to process the papers of the subject property, and that was the time when plaintiffs-appellees filed a case against her; she went to the Office of the Municipal Assessor where she was advised to prepare a relocation survey; she hired Engineer Edelberto Tabion to conduct the survey; after the relocation survey, she went back to the Assessor's Office to declare the property under her name; the outcome of the survey is the same as the previous survey conducted in the 1980's; and, during

the second survey, the plaintiffs-appellees who were authorized by his grandfather to occupy the property were present, but they did not claim anything as they were in fact giving the shares in the crops.

Emelda Ferrer Roja, wife of Antonio Roja and daughter-in-law of defendant-appellant Emiliana, testified[44] that: plaintiffs-appellees Manuel Donida, Napoleon Lucena, Lope Lugares, Domingo Obra, Sabado Obra, Donato Roja, Aniceto Rubis were hired by her parents-in-law to work on the subject property; the allegations in their complaint are not true since the parcels of land, with a total area of 133,000 square meters, more or less, are owned by her mother-in-law, defendant-appellant Emiliana; a portion thereof was being tilled by her husband Antonio, while their uncle Rosendo planted giant ipil-ipil, milena, banana, and grapes on the hilly part; Rosendo had the property surveyed in 1987; he went to the Office of Agrarian Reform to be able to talk to the occupants, but there was no result as the tenants did not appear; Rosendo likewise sent letters in October 1995 and April 1996 to plaintiffs-appellees Cornejo, Lugares, Roja and Rubis offering the property to them, which letters were ignored; upon Rosendo's death, she and her mother-in-law went to the Office of the Municipal Assessor to seek advice; as several tax declarations were issued covering the subject properties, the Municipal Assessor advised them to undergo property relocation; the Municipal Assessor told them that there should only be one (1) tax declaration and suggested that the existing tax declarations be amended; to consolidate the same, they submitted the previous tax declarations as well as defendant-appellant Emiliana's Affidavit of Self-Adjudication; a Joint Affidavit of Adjoining Owners stating that the owner of the subject property is defendant-appellant Emiliana was likewise submitted; after the submission of these documents, the subject Tax Declaration was issued in favor of defendant-appellant Emiliana, which plaintiffs-appellees now seek to annul.

Defendant Reynaldo Cabe testified[45] that: he has been the Municipal Assessor of San Quintin, Pangasinan since 1990; defendant-appellant Emiliana and Emelda Roja went to his office and presented an Affidavit of Self-Adjudication, Joint Affidavit of their Witnesses, and a consolidated sketch plan; they requested to consolidate the properties they own, situated in Barangay Lagasit; some of the properties in the sketch plan are owned by Donato Donida; as per the documents kept in his office, plaintiffs-appellees do not have any real properties; plaintiffs-appellees previously lodged a complaint against him before the Office of the Ombudsman for issuing the subject Tax Declaration, which was dismissed; he asked plaintiffs-appellees for any legal document showing their mode of acquisition of the subject property, but they could not show him anything; as for the increase in area under the new tax declaration, he merely consolidated separate tax declarations into one; he had a ministerial duty to issue the same, relying on the Affidavit of Self-Adjudication, joint affidavit of witnesses, and the survey plan; as per standard operating procedure in his office, they will declare a property for taxation purposes as long as the necessary documents are submitted; plaintiffs-appellees, on the other hand, did not submit anything; he visited the subject property by chance, as it was not necessary for him to go to the landholdings and verify the boundaries thereof; he merely based the issuance of the new tax declaration from previous tax declarations and from the documents submitted by defendant-appellant Emiliana; he is not required to secure a Certification from the DENR that the subject property is disposable public land; he was not furnished with a copy of the DENR Certification; he did not conduct an actual visitation of the land; and, if there is no request for ocular inspection, he is not required to visit the property as he had the previous tax declarations as basis.

Engineer Edelberto Tabion testified[46] that: in 2000, defendant-appellant Emiliana hired his services to conduct a relocation survey on the subject property situated at Barangay Lagasit; the purpose of the survey was to confirm the previous survey of Engineer Crisostomo Evangelista made in the 1980's; they conducted a reconnaissance on the property, where some portions were noted to be hilly and elevated; he observed giant milena trees, papaya, and bananas planted thereon; he was shown a certified true copy of a tax declaration in the name of Donato Donida; he thereafter prepared a relocation plan for taxation purposes and a relocation survey report; defendant-appellant Emiliana and Antonio Roja were present when he conducted the actual relocation survey; the

adjoining owners, meanwhile, were notified by Antonio; defendant-appellant Emiliana was in possession of the subject property at the time of the relocation survey, and they did not encounter any complaint; and, they saw plaintiffs-appellees outside the perimeter of the area surveyed and they interviewed them.

Defendant Cabe and defendant-appellant Emiliana filed their Formal Offer of Exhibits[47] on March 11, 2013.

On September 10, 2013, the lower court rendered the assailed Decision[48] directing the Municipal Assessor of San Quintin, Pangasinan to correct the area covered by Tax Declaration No. 36-008320 under the name of defendant-appellant Emiliana from 113,348 square meters to 35,800 square meters. As for plaintiffs-appellees' cause of action, the lower court ruled that their claim of ownership coupled with their long, continuous possession of the subject property in the concept of owners and introduction of improvements was adversely affected by the issuance of the subject tax declaration. The substantial increase in the said tax declaration to almost three (3) times the area of that appearing in the old tax declarations was found by the lower court to be highly suspicious. Defendant Cabe should have carefully evaluated defendant-appellant Emiliana's application considering that there are other claimants to the property.

Defendant-appellant Emiliana filed a Motion for Reconsideration[49] which plaintiffs-appellees countered with their Comments/Objections.[50] In the assailed Order[51] dated October 18, 2013, the lower court denied the motion.

Hence, this appeal raising the following errors[52]:

I.THE TRIAL COURT GRAVELY ERRED IN FINDING THAT THE PLAINTIFFS-APPELLEES HAVE A CAUSE OF ACTION AGAINST THE DEFENDANT-APPELLANT.

II.THE TRIAL COURT GRAVELY ERRED WHEN IT RECOGNIZED THE PLAINTIFFS-APPELLEES' CLAIM OF OWNERSHIP OVER THE SUBJECT PROPERTY

The appeal lacks merit.

Succinctly, defendant-appellant Emiliana asseverates that: aside from the disputed tax declarations, there are no other documentary evidence attached to the complaint to support plaintiffs-appellees' allegations; the supposed cadastral survey cited by them was not yet approved by the DENR Regional Office; no copy of the said cadastral survey or map was presented in court to support their averments; the lower court relied heavily on Engineer Castillo's unassisted memory of transactions that took place decades ago, and concluded that plaintiffs-appellees' application for tax declaration was dated prior to the issuance of defendant-appellant Emiliana's tax declaration; and, the lower court erroneously declared that the survey conducted by Engineer Tabion was self-serving and biased.

For clarity, it should be pointed out that the lower court never adjudged anything in favor of the plaintiffs-appellees, i.e. issuance of tax declarations in their name, but merely ordered the correction of defendant-appellant Emiliana's tax declaration from 113,348 square meters to 35,800 square meters, on the ground that the increase in area appeared to be suspicious. The lower court found no sufficient basis to issue separate tax declarations in favor of plaintiffs-appellees, holding that there are certain documentary requirements which they need to submit to the Office of the Municipal Assessor. The crux of the controversy, therefore, is essentially whether Tax Declaration No. 36-008320, which significantly increased the area of the subject property, was properly issued by defendant Cabe in favor of defendant-appellant Emiliana.

After a judicious examination of the records of the case, this Court finds that the lower court committed no reversible error in ordering the correction of Tax Declaration No. 36-008320 to rightly reflect the areas under the previous tax declarations.

The subject Tax Declaration No. 36-00830[53] plainly indicates that it originated from Tax Declaration No. 35-004022[54] covering an area of 25,000 square meters, and Tax Declaration No. 35-004019[55] with an area of 10,800 square meters. By simple arithmetic, the total area should only be 35,800 square meters, and yet, when Tax Declaration No. 36-00830 which was issued on the basis of these previous tax declarations which explicitly set forth the area, the total area suddenly increased to 113,348 square meters, or more than three (3) times the original. This is indeed highly suspicious, as correctly found by the lower court. Worth mentioning is that when defendant-appellant Emiliana was asked the reason for the increase in area, she answered "maybe because" plaintiffs-appellees, who entered the property in 1971, had already cleared the land.[56] Plaintiffs-appellees, however, still remain in possession of the subject property to date.

Significantly, in the Sworn Statement of Current and Fair Market Value of Real Properties[57], which is one of the requirements for the issuance of a new tax declaration, the area reflected therein is only 35,800 square meters, and not 113,348 square meters.

Tax declarations constitute proof that the holder has a claim of title over the property. In provinces where there are boundless tracts of untitled land, tax declarations are oftentimes the only source and primary evidence of an occupant's property rights. It is therefore important under the circumstances that these types of public documents are not issued perfunctorily, but only after a thorough review of an applicant's compliance with the necessary conditions.

Among the common requirements in the application for the issuance of a new tax declaration over an untitled land are: (1) Affidavit of Ownership stating the mode of acquisition of the property, length of possession, and the absence of any adverse claim; (2) Affidavit of Adjoining Lot Owners duly sworn to before the Barangay Captain and/or Municipal Mayor; (3) Certification from the Barangay Captain that the declarant is the present possessor and occupant of the land; (4) document of transfer; (5) survey plan prepared by a licensed Geodetic Engineer and approved by the Land Management Service of the DENR; (6) Certification from the DENR-CENRO that the property is within the alienable and disposable area; (7) Sworn Statement of Market Value of Real Property; (8) ocular inspection/investigation report by the Assessor; and, (9) ten year back taxes as provided in Section 222 of the Local Government Code.

A meticulous scrutiny of the records discloses that the defendant-appellant Emiliana failed to comply with most of these requirements. The Affidavit of Self-Adjudication[58] which she executed does not allege the required contents of an Affidavit of Ownership. Notably, the subject Tax Declaration was issued on August 15, 2001[59], but the Affidavit of Self-Adjudication appears to be published[60] on a later date in September and October 2001. It may also be well to point out that the subject Tax Declaration No. 36-00830 under the name of defendant-appellant Emiliana is a transfer from a deceased person, her father Donato, thereby necessitating compliance with Rule 74 of the Revised Rules of Court on settlement of estate, such as registration of the Affidavit of Self-Adjudication with the Register of Deeds. Parenthetically, the transfer from Donato to defendant-appellant Emiliana entails the payment of transfer tax to the local government, as well as compliance with relevant BIR issuances on the matter of estate tax.

Relatedly, the Affidavit of Adjoining Owners was executed on September 3, 2001[61] or after defendant Cabe's issuance of Tax Declaration No. 36-008320 on August 15, 2001[62], which is highly irregular. The same goes for the Sworn Statement[63] of Natalia Uson, which was also executed on a later date. Further, the said Affidavit of Adjoining Owners was not duly sworn to by the Barangay Captain or Municipal Mayor.

Defendant-appellant Emiliana likewise did not present a Certification from the Barangay Captain that she is the present possessor and occupant of the land. In fact, the Barangay Captain of Lagasit issued a Certification[64] that

the present occupants are the plaintiffs-appellees. Moreover, it was not shown whether the survey plan prepared by Engineer Tabion was approved by the Land Management Service of the DENR. The previous survey of Engineer Evangelista, meanwhile, was never presented in evidence.

Anent the next requirement, defendant-appellant Emiliana never requested the DENR-CENRO for a Certification that the subject property is within the alienable and disposable area, which omission is substantiated by the DENR-CENRO itself.[65] This was confirmed by the Municipal Assessor in his admission that no DENR-CENRO Certification was ever submitted to him by defendant-appellant Emiliana.[66] Further, as earlier stated, the Sworn Statement of Current and Fair Market of Real Properties[67] reflects only an area of 35,800 square meters, and not 113,348 square meters. A reading of the "Joint Affidavit of Change Tax Declaration"[68] shows that defendant-appellant Emiliana and her brother Rosendo did not even exert the slightest effort to explain the discrepancy and justify the inclusion of such a large tract of land to the existing tax declarations. The areas indicated in the said Joint Affidavit are also materially different from that reflected in the subject Tax Declaration No. 36-008320. Lastly, defendant Cabe admitted in his testimony that he did not conduct an ocular inspection or investigation of the subject property, which would have been more prudent under the circumstances considering its expanse vis-à-vis the discrepancies with existing tax declarations.

In her application for the issuance of a new tax declaration, defendant-appellant Emiliana failed to explain how Donato acquired the said property, particularly the larger portion subject of the increase. All she ever alleged was a supposed error in the area, which, to the mind of this Court, is utterly insufficient. It should be borne in mind that defendant-appellant Emiliana claims the subject property through her father Donato Donida, who died in 1943, almost sixty (60) years before the issuance of the subject tax declaration in 2001. It is quite unusual to bestow a 78,000-square meter[69] property upon a person, sixty (60) years after his death, without sufficient documentary evidence. A lot of things could happen in six (6) decades and it was therefore incumbent upon defendant-appellant Emiliana to sufficiently establish how her father became the owner of the added portion, considering that it was not covered by any tax declaration.

The previous tax declarations are the tangible proof of the extent of Donato's landholdings, everything else is speculation. It is significant to note that defendant-appellant Emiliana proceeded to procure a tax declaration reflecting the increase only in 2001. It bears emphasis that the supposed incorrect area was declared as early as 1951 under Tax Declaration No. 1054[70] covering an area of 25,000 square meters, and Tax Declaration No. 1048[71] with an area of 6,800 square meters. The latter declaration was thereafter amended in 1966 under Tax Declaration No. 1180[72] indicating an area of 10,800 square meters. Considering that the second tax declaration was amended in 1966, why was the first tax declaration not amended as well at that time? Further, why was the 1966 amendment only up to 10,800 square meters and not 63,348 meters as reflected in the subject Tax Declaration No. 36-008320? These suggest that the entries could have been corrected as early as 1966 when the corrective Tax Declaration No. 1180 was issued, but defendant-appellant Emiliana and her brother Rosendo did not do so, which fact bears much significance. It is quite odd that defendant-appellant Emiliana took the necessary steps to correct the same only in 2001, almost sixty (60) years after Donato died, when she could have done so in 1966 or even after that. On that note, it has been held that a belated declaration is indicative that the applicant had no real claim of ownership over the subject land prior to the declaration. Where there are serious discrepancies in the tax declarations, registration should be denied.[73]

Moving on, the lower court rightfully relied on the testimony of Engineer Luisa Castillo, in view of the fact that the records of the DENR-CENRO were already destroyed as confirmed by the Certification[74] issued to this effect. Well-settled is the legal tenet that the assessment of the credibility of witnesses is a function best undertaken by the trial court. In this case, the lower court gave due credence to the testimony of Engineers

Castillo and Ferrer, discrediting that of Engineer Tabion, and this Court finds no cogent reason to disturb the same.

Defendant-appellant Emiliana's insistence that plaintiffs-appellees had no cause of action against her is unavailing. Tax declarations are good indicia of possession in the concept of owner. Thus, the voluntary declaration of a piece of property for taxation purposes manifests not only one's desire to obtain title to the property but also announces his or her adverse claim against the State and all other interested parties.[75]

In essence, plaintiffs-appellees assert that they are adverse occupants of the increased area of the property declared in favor of defendant-appellant Emiliana. Plaintiff-appellee Cornejo, for instance, manifested that his father-in-law had tilled the subject property since 1938[76], while plaintiff-appellee Lugares averred that he had been tilling his land since 1948.[77] The fact of occupation by the plaintiffs-appellees is even confirmed by defendant-appellant Emiliana herself, when she testified that the plaintiffs-appellees entered into possession of the subject property in 1971.

Equally significant is the Certification[78] issued by the Barangay Agrarian Reform Committee (BARC) of Lagasit declaring that plaintiffs-appellees are in actual, uninterrupted and continuous possession of the subject property for more than thirty (30) years, up to the present, planting trees and rootcrops thereon. Likewise, Engineer Castillo testified that when the DENR-CENRO investigated the lots one by one, they found that indeed the plaintiffs-appellees are occupying the subject property.[79] This is further corroborated by Engineer Ferrer[80] and Barangay Captain Quero of Lagasit[81], who declared that defendant-appellant Emiliana is not an actual tiller or occupant but merely a possessor of a portion of the subject property. Prescinding from the foregoing, plaintiffs-appellees' cause of action is not difficult to see, as their rights as possessors and occupants for a long period of time were clearly prejudiced by the sudden declaration of the property they claim as their own in favor of defendant-appellant Emiliana.

On this matter, this Court quotes with approval the following findings of the lower court:

"Plaintiffs' claim of ownership coupled with their long continuous possession of the property in the concept of owners, and introduction of improvement thereto clearly show that they have a material interest over the property. Their claim of ownership was adversely affected by the issuance of the subject tax declaration.

Next to be resolved is whether there is ground to nullify the subject declaration.

To the mind of the Court, the substantial increase of the area of the property to almost three times than that appearing on the old tax declarations is highly suspicious.

Tax Declaration No. 36-008320 is a consolidation and transfer from Tax Declaration No. 214 and 217.

When he testified, Assessor Cabe stated that he relied on the plan, the Affidavit of Self-Adjudication of Donida and the Joint Affidavit of Witnesses in the issuance of the subject tax declaration.

xxx xxx xxx This should have served as a warning to said assessor that there were other claimants to the property and that he should have carefully evaluated the application of Donida for the increase of area of her property. Assessor Cabe should have required Donida to present documents proving her ownership over the area sought to be included in the tax declaration. He should not have merely relied on affidavits which are often self-serving and the plan prepared by Engr. Tabion whose bias in favour of the plaintiff who hired him is indubitably clear. His bias is evident when he testified that at the time of the survey, plaintiffs were outside the premises of the subject property, contrary to the statement of defendant Donida that the plaintiffs entered possession of the property in 1971.

All the foregoing considered, the Court finds that there is reasonable ground to nullify the Tax Declaration No.

36-008320."[82]

All told, this Court finds that the lower court rightly ordered the correction of Tax Declaration No. 36-008320 from an area of 113,348 square meters to 35,800 square meters, as plainly indicated in the previous tax declarations covering the subject property.

WHEREFORE, premises considered, the instant appeal is DENIED. The assailed Decision dated September 10, 2013 and Order dated October 18, 2013 of the RTC, Branch 52, Tayug, Pangasinan in Civil Case No. T-2440 are hereby AFFIRMED.

No costs.

SO ORDERED.

[*]Bueser, and [**]Inting, JJ., concur.

[*] Acting Senior Member per Office Order No. 484-14-RSF dated November 24, 2014.

[**] Acting Junior Member per Office Order No. 484-14-RSF dated November 24, 2014.

[1] Rollo, pp. 63-70, penned by Judge Emma S. Ines-Parajas

[2] Rollo, p. 72

[3] Rollo, p. 70

[4] Rollo, p. 72

[5] Records, pp. 1-12

[6] Records, pp. 3-6

[7] Records, p. 9

[8] Records, p. 10

[9] Records, p. 11

[10] Records, p. 12

[11] Records, p. 9

[12] Records, p. 14

[13] Records, p. 15

[14] Records, pp. 17-18

[15] Records, pp. 39-40

[16] Records, p. 48

[17] Records, pp. 71-73

[18] Records, pp. 131-133

[19] Records, p. 61

- [20] Records, p. 63
- [21] Records, p. 62
- [22] Records, p. 64
- [23] Records, pp. 65-66
- [24] Records, p. 67
- [25] Records, pp. 164-166
- [26] Records, p. 202
- [27] Transcript of Stenographic Notes of the testimony of the witness Francisco Quero taken on October 26, 2006
- [28] Records, p. 798
- [29] Transcript of Stenographic Notes of the testimony of the witness Emiliana Donida taken on December 4, 2006, January 29, 2007, February 8, 2007, May 23, 2007.
- [30] Records, p. 671
- [31] Records, p. 664
- [32] Transcript of Stenographic Notes of the testimony of the witness Armando Lucena taken on September 28, 2007, January 18, 2008
- [33] Transcript of Stenographic Notes of the testimony of the witness Laurelio Cornejo taken on March 7, 2008
- [34] Transcript of Stenographic Notes of the testimony of the witness Lope Lugares taken on June 13, 2008, June 27, 2008
- [35] Records, pp. 358-359
- [36] Records, p. 362
- [37] Records, p. 364
- [38] Records, p. 371
- [39] Transcript of Stenographic Notes of the testimony of the witness Engineer Luisa Castillo taken on January 27, 2011, February 24, 2011
- [40] Transcript of Stenographic Notes of the testimony of the witness Engineer Ruben Ferrer taken on May 13, 2011
- [41] Records, pp. 558-559
- [42] Transcript of Stenographic Notes of the testimony of the witness Antonio Roja taken on August 11, 2011
- [43] Father of plaintiffs-appellees Armando Lucena and Napoleon Lucena
- [44] Transcript of Stenographic Notes of the testimony of the witness Emelda Ferrer Roja taken on November 24, 2011, February 2, 2012
- [45] Transcript of Stenographic Notes of the testimony of the witness Reynaldo Cabe taken on March 8, 2012, August 30, 2012

- [46] Transcript of Stenographic Notes of the testimony of the witness Engineer Edelberto Tabion taken on January 24, 2013, February 21, 2013
- [47] Records, pp. 770-774
- [48] Rollo, pp. 63-70; Records, pp. 813-820
- [49] Records, pp. 829-834
- [50] Records, pp. 844-845
- [51] Records, p. 856
- [52] Rollo, p. 44
- [53] Records, p. 9
- [54] Records, p. 414
- [55] Records, p. 413
- [56] Transcript of Stenographic Notes dated December 4, 2006, p. 7
- [57] Records, p. 68
- [58] Records, p. 67
- [59] See back of Records, p. 9
- [60] Records, p. 604
- [61] Records, pp. 605-606
- [62] See back of Records, p. 9
- [63] Records, p. 608
- [64] Records, p. 798
- [65] Records, p. 802
- [66] Transcript of Stenographic Notes dated August 30, 2012, p. 4
- [67] Records, p. 68
- [68] Records, pp. 65-66
- [69] increased portion
- [70] Records, p. 671
- [71] Records, p. 668
- [72] Records, p. 664
- [73] Octabela Vda. de Raz v. Court of Appeals, G.R. No. 120066. September 9, 1999.
- [74] Records, p. 527
- [75] Republic of the Philippines v. Candy Maker, Inc., G.R. No. 163766. June 22, 2006; Director of Lands v.

Court of Appeals, G.R. No. 103949. June 17, 1999.

[76] Transcript of Stenographic Notes dated March 7, 2008, p. 3

[77] Transcript of Stenographic Notes dated June 13, 2008, p. 3

[78] Records, p. 797

[79] Transcript of Stenographic Notes dated February 24, 2011, p. 8

[80] Transcript of Stenographic Notes dated May 13, 2011, p. 8

[81] Records, p. 798

[82] Records, pp. 819-820

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