

**MIGUEL M. RAMOS AND AURORA V. ARGOSINO, PETITIONERS, VS.  
VALENTINA VILLAVERDE, ET AL., RESPONDENTS.**

*G. R. No. L-3655. April 28, 1951*

Ponente: TUASON, J.

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**TUASON, J.:**

This appeal by certiorari from a decision of the Court of Appeals involves the validity of the sales of two parcels of land for payment of taxes.

Briefly, the facts are these: Prior to March, 1939, Perfecto Reyes and Valentina Villaverde were the registered owners of lot No. 1904 and Juan Jorque of lot No. 3439, both of Lopez. (Quezon) cadastre. Having been forfeited for delinquency in the payment of taxes, these lots were sold at public auction to Agapito Vergara, the first for P10 and the last for P100. Vergara subsequently conveyed both lots for P3,000 each to the spouses Miguel M. Ramos and Aurora V. Argosino.

In 1947, these spouses filed petitions in the above-mentioned cadastral case alleging that the owners' duplicate certificates of title covering the two parcels had been lost and praying that new ones be issued in lieu thereof in their favor. After a joint hearing, both petitions were granted in an order which is now the subject of appeal, over the objections of the registered owners.

The legality of the sales is impugned on the grounds, among others not essential to the case, that said sales were not advertized in a newspaper nor was notice thereof sent to the owners by registered mail.

As found by the Court of Appeals, the law in force at the time of the sales in question, March, 1939, was not Commonwealth Act No. 470, Section 35, as erroneously supposed by the parties and the court a quo, but Section 41 of Act No. 3995. The latter Act remained in operation until December 31, 1939, according to the express provision of Section 33 of Commonwealth Act No. 470.

Section 41, *supra*, provided, among other things, that announcement of sale of confiscated real property at public auction "shall be made by publishing a notice once a week for three consecutive weeks in a newspaper\* of general circulation published in the province, if there be any," and further that "a copy of the notice shall be forthwith sent by registered mail to the delinquent taxpayer at his residence if known to said treasurer." These requirements were varied by Commonwealth Act No. 470, which makes publication of notice in a newspaper discretionary with the provincial treasurer and authorizes the treasurer, also in his discretion, to send such notice to the owner either by registered mail or by messenger.

By "newspaper of general circulation published in the province" was meant, in our opinion, one printed and not merely circulated herein. The purchasers of the lots in question admit that no publication of the notice in a newspaper was accomplished. However, they assert that there was no newspaper published or printed in Quezon province, and now they ask for a new trial, explaining that their failure to adduce proof on this core in the court below arose from the erroneous belief on their part as well as on the part of the Court of First Instance, that in

March, 1939, when the sales were effected, the procedure outlined in Section 35 of Commonwealth Act No. 470 already governed, Act which, as has been seen, makes announcement of the sale in a newspaper optional with the provincial treasurer.

The view we take of the second ground of objection, to be presently stated, makes it unnecessary to decide the first, or to grant a new hearing.

It is conceded that no notices by registered mail were sent to the delinquent taxpayers. What the purchasers understood to prove was that notices were transmitted by messengers. The Court of Appeals made no definite findings on whether personal notices were dispatched, as claimed, or received by the sendees. The only evidence on the subject was furnished by the municipal treasurer and not by the messengers themselves. Needless to say, the treasurer was not in a position to and did not affirm positively that the messengers actually handed the notices to the parties for whom they were intended, or left them at their places of residence.

However the case may be, we are in agreement with the Court of Appeals that notice by registered mail, as ordained by Act No. 3995, was mandatory and excluded any other mode of service. Had this not been the case, it would have been superfluous for the Legislature to add in the subsequent law—Commonwealth Act. No. 470—the sending of notice by messenger as an alternate means of notification. Furthermore, we think there is much to the contention that, as the sale of property for tax delinquency is in derogation of property rights and due process, the prescribed steps must be followed strictly.

We are constrained to affirm, as we hereby affirm, the decision of the Court of Appeals, without special findings as to cost of this appeal.

Paras, C. J., Feria, Bengzon, Padilla, Montemayor, Jugo and Bautista Angelo, JJ., concur.

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