

**PEDRO P. PECSON, PETITIONER, VS. THE HON. COURT OF APPEALS,
ERLINDA TAN, JUAN NUGUID, MAMERTO G. NEPOMUCENO,
ANSELMO O. REGIS AND REGISTER OF DEEDS OF QUEZON CITY,
RESPONDENTS.**

G.R. No. 105360. May 25, 1993

Ponente: QUIASON, J.

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QUIASON, J.:

This is an appeal by certiorari under Rule 45 of the Revised Rules of Court from the decision of the Court of Appeals (8th Division) in CA-G.R. CV No. 23910, entitled "Pedro Pecson v. Erlinda Tan, et al." The said decision affirmed in toto the decision of the Regional Trial Court, Quezon City, dismissing the complaint in Civil Case No. Q-41471.

In Civil Case No. Q-41471, petitioner filed a complaint to annul the sale at a public auction conducted by respondent Anselmo O. Regis, (City Treasurer of Quezon City) of petitioner's property for non-payment of real estate taxes, alleging that the sale was made without prior notice to him. The complaint further alleged that petitioner was not notified of his right to redeem the property, that the title to the property was transferred by respondent Register of Deeds of Quezon City to respondent Mamerto G. Nepomuceno (the buyer at the public auction) and that the latter sold the property to respondents Erlinda Tan and Juan Nuguid.

The major issue before the trial court was whether the sale of the property by respondent Regis was valid, which in turn depended on whether petitioner was duly notified of the public auction. In its decision, the trial court upheld the validity of the public auction, saying that the notices of the auction sale published in a newspaper of general circulation were notices in rem; that the fact that the notices to the petitioner were sent to "No. 79 Paquita Street, Sampaloc, Manila" instead of "No. 1009 Paquita St., Sampaloc, Manila," which petitioner claimed to be the proper address to send the notices to him, was inconsequential; and that petitioner failed to pay the real estate taxes on the property.

In an Order dated February 8, 1989, the trial court amended its decision by adding the statement:

"The 4-door edifice of plaintiff on the subject lot is, however, another thing which is not a subject of the instant litigation."

On a motion for reconsideration by respondents Tan and Nuguid, the trial court in its order dated June 16, 1989, reiterated its previous ruling that the 4-door building constructed by petitioner on the lot in controversy was not covered by the tax sale but awarded said respondents the amount of P10,000.00 as attorney's fees.

Failing to get any relief from the Court of Appeals, petitioner went to this Court wherein he reiterates the issue of the validity of the public auction of his property for non-payment of taxes on the ground that the notices to him were sent to the wrong postal address.

The records show that petitioner was the registered owner of a parcel of land in Quezon City consisting of 256 sq. meters and covered by TCT No. 79912 of the Registry of Deeds of Quezon City.

For non-payment of realty taxes, petitioner's property was sold at public auction on November 12, 1980 by respondent Regis.

Notices of sale were sent to petitioner at "No. 79 Paquita Street, Sampaloc, Manila," and were published in the Times Journal on October 6, 13, and 30, 1980.

A final notice to exercise the right of redemption dated September 14, 1981 was sent to petitioner at "No. 79 Paquita Street, Sampaloc, Manila."

There being no redemption made after one-year from the date of the auction sale, a Final Bill of Sale was executed on April 19, 1982 by respondent Regis in favor of respondent Nepomuceno.

In an order dated July 12, 1982, the Regional Trial Court, Quezon City, consolidated title in favor of respondent Nepomuceno and directed the Register of Deeds of Quezon City to cancel TCT No. 79912 and issue a new one in lieu thereof, in the name of respondent Nepomuceno.

On February 3, 1983, respondent Register of Deeds cancelled TCT No. 79912 in the name of petitioner and issued TCT No. 302292 in the name of respondent Nepomuceno.

On October 25, 1983, respondent Nepomuceno executed a Deed of Absolute Sale on the subject property in favor of respondents Tan and Nuguid for P103,000.00.

On December 8, 1983, the Register of Deed of Quezon City cancelled respondent Nepomuceno's title to the property and issued TCT No. 308506 in the names of respondents Tan and Nuguid.

In a Rule 45 appeal, as in this case, this Court can only pass upon questions of law. The issues raised by the petition involve only questions of fact. These are:

- (1) Were the notices required under Section 73 of the Real Property Tax Code properly sent to the delinquent taxpayer? (Petition, pp. 4-12; Rollo, pp. 5-13)
- (2) Were respondents Erlinda Tan and Juan Nuguid buyers in good faith? (Petition, pp. 13-14; Rollo, pp. 14-15)
- (3) Were the requirements of posting and announcement of the sale under the Real Property Tax Code complied with? (Petition, pp. 12-13; Rollo, pp. 13-14)

Petitioner argues that respondent Regis sent the notices to him at "No. 79, Paquita Street, Sampaloc, Manila" which was not his address. He claims that his correct Manila address is "No. 1009 Paquita St., Sampaloc" and his correct Quezon City address is "No. 79, Kamias Road, Quezon City." He admits that on the dates the notices were mailed, he was no longer residing in Manila but in Quezon City.

The governing law in this case is P.D. No. 464, known as the Real Property Tax Code. Section 73 thereof, with the epigraph "Advertisement of sale of real property at public auction," in pertinent part, provides:

"x x x x x x x x

Copy of the notices shall forthwith be sent either by registered mail or by messenger, or through the barrio captain, to the delinquent taxpayer, at the address as shown in the tax rolls or property tax record cards of the municipality or city where the property is located, or at his residence, if known to said treasurer or barrio captain. Provided, however, that a return of the proof of service under oath shall be filed by the person making the service with the provincial or city treasurer concerned."

Under the said provisions of the law, notices of the sale of the public auction may be sent to the delinquent taxpayer, either (i) at the address as shown in the tax rolls or property tax record cards of the municipality or city where the property is located or (ii) at his residence, if known to such treasurer or barrio captain.

Petitioner does not claim that the notices issued from 1980 to 1983 should have been sent to him at his residence in "No. 79 Kamias Road, Quezon City," his residence since 1965 and where the property in litigation is located. What he claims is that the notices should have been sent to him at his address at "No. 1009 Paquita St. Sampaloc" even if he was no longer residing there because letters sent to him at the said address were forwarded to him by the occupants of his former house.

As found by the Court of Appeals, what appeared in the records of the Office of the City Treasurer of Quezon City as the address of petitioner was "1009 Paquita, Manila," and below the number 1009 was the number "79". From this entry, one can deduce that the taxpayer had transferred his residence to "No. 79 Paquita, Sampaloc, Manila" from "No. 1009 Paquita, Sampaloc, Manila." In the register for the tax years starting from 1982 (Exh. S; also Exh. 3), the address of petitioner was recorded as "79 Paquita, Mla." The Court of Appeals advanced the theory that the number "79" was furnished by petitioner himself, basing its conclusion on the address given by petitioner in his complaint, which was "No. 79 Kamias Road, Quezon City."

The Court of Appeals concluded that the employees in charge of sending notices in the Treasurer's Office were not blameworthy in relying on the available tax records.

Petitioner's contention that he would have received the notices had they been sent to "No. 1009 Paquita, Sampaloc, Manila," because the occupants thereof forwarded the letters addressed to him to his Quezon City residence, loses force when one considers that the Court of First Instance of Quezon City sent him a notice, in connection with the proceedings for the consolidation of title, at "No. 1009 Paquita Street, Sampaloc, Manila," which remained "unclaimed."

For this misfortune that befell petitioner, he has nobody to blame but himself. As a property owner and a school teacher at that, he should know that if an owner fails to pay the real estate taxes on a property, the said property shall be sold at public auction to recover the delinquent taxes. When petitioner's property was sold at a public auction in December, 1980, the tax delinquency must have accumulated for several years. It was only on July 12, 1982 that the order for consolidation of title in the name of respondent Nepomuceno was issued and it was only on December 8, 1983 that the title over the property was transferred to respondents Tan and Nuguid. All throughout these years, petitioner never displayed an interest in paying the real estate taxes on the property. Worse, he introduced improvements thereon without reporting the same for tax purposes. Had he reported the improvements he had introduced on the property, the Office of the Treasurer of Quezon City could have been informed of petitioner's new address in Quezon City.

Petitioner also questions the evidence presented by respondent Regis regarding his compliance with the requirements of the Real Property Tax Code on the posting and announcement of the notices of the sale. (Petition, pp. 9-13; Rollo, pp. 10-14) In this regard, said respondent presented the certificates-affidavits of eight employees under the supervision of the Market Superintendent and two employees of the City Treasurer's Office. Like the issue of whether respondents Tan and Nuguid were buyers in good faith, the issue on the compliance with the posting of the notices and announcement of the sale, is a question of fact which this Court will not inquire into and review the evidence relied upon by the lower courts to support their findings (*Banaag v. Bartolome*, 204 SCRA 924 [1991]; *Ching Sui Yong v. Intermediate Appellate Court*, 191 SCRA 187 [1990]).

WHEREFORE, the petition is DENIED and the decision of the Court of Appeals appealed from is AFFIRMED.

SO ORDERED.

Cruz, (Chairman), Griño-Aquino, and Bellosillo, JJ., concur.

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