

**FELINO EBREO, SPOUSES ANTONIO AND EVELYN P. BERAÑA,
IGNACIO EBREO AND ELEUTERIA CUETO, PETITIONERS, VS. GIL
EBREO, REPRESENTED BY HIS ATTORNEY-IN-FACT, FELIXBERTO
EBREO, FLAVIAN...**

G.R. NO. 160065. February 28, 2006

Ponente: CHICO-NAZARIO, J.

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CHICO-NAZARIO, J.:

Does an annotation in a tax declaration of an alleged Deed of Sale sufficiently prove conveyance of title to a property? This is the issue presented to Us in the present petition.

The factual antecedents of this case are narrated herein:

A Complaint dated 04 January 1994, docketed as Civil Case No. 4132 for Partition, Reconveyance, Accounting and Damages, was filed by Gil Ebreo, represented by his Attorney-in-Fact Felixberto Ebreo, Flaviano Ebreo and Homobono Cueto against petitioners Felino Ebreo, Spouses Antonio Ebreo and Evelyn P. Beraña-Ebreo, Ignacio Ebreo and Eleuteria Cueto before the Regional Trial Court (RTC) of Batangas City, Branch 7.

From plaintiffs' account in their complaint, Felipe Ebreo died intestate in 1926 leaving behind as heirs his five children, Gil, Flaviano, Felino, Ignacio, and Felipa.[1] Subsequently, Felipa died leaving behind her heirs, Genoveva, Homobono and Eleuteria all surnamed Cueto. Genoveva died in 1991 without any issue. Defendants-spouses Antonio Ebreo and Evelyn Beraña are the son and daughter-in-law, respectively, of defendant Felino, one of the five children of Felipe Ebreo.

Felipe Ebreo left to his children an untitled parcel of land situated in Barangay Sampaga, Batangas City, more particularly described as follows:

Isang palagay na lupang palayanin o linangin ipinamumuwis sa ilalim ng Tax Declaration No. 39949 S-1953, na ang mga karatig sa Ilaya ay Prudencia Coz, sa Silangan ay Pablo Cantro at Santiago Banaag, sa ibaba ay Ilat (Creek) at sa Kanluran ay Marcos at Fortunato Banaag may luwang na 31,781 metros kuwadrados humigit kumulang at may balor amiliorada na halagang P950.00, lalong kilala sa Lote 9046 ng sukat katastro dito sa Batangas.[2]

Pursuant to the subdivision made by their father Felipe, Lot No. 9046 was subdivided into six lots identified as Lots A, B, C, D, E and F.[3]

On 11 September 1967, the five heirs of Felipe Ebreo, through themselves and their representatives, executed and signed a document entitled, "Kasulatan ng Pagbabahagi ng Lupa"[4] where they extrajudicially partitioned the above-described property except the portion known as Lot No. 9046-F. As agreed upon by these heirs, Lot No. 9046-F, with an area of 13,799 square meters, shall remain under the co-ownership of Gil, Flaviano, Felino, Ignacio and the heirs of Felipa Ebreo. However, plaintiffs were surprised to discover that Lot 9046-F was declared for taxation purposes in the name of defendant Antonio Ebreo. Based on plaintiffs' recitals, they alleged

that they never sold, ceded, conveyed or transferred their rights, share and co-ownership over Lot 9046- F.

Answering the complaint, the defendants countered that after the execution of the Kasulatan ng Pagbabahagi ng Lupa, by and among the heirs of the late Felipe Ebreo, Lot 9046-F was sold by the heirs to Santiago Puyo. By virtue of this sale, the corresponding Real Property Tax Declaration was transferred in the name of Santiago Puyo as owner. However, the deed of sale evidencing this transaction was never presented.

As narrated by the defendants, Tax Declaration No. 39241,[5] beginning in the year 1969 covering Lot 9046-F was under the names of the heirs of Felipe Ebreo. Thereafter, upon the sale of the lot by the heirs of Felipe Ebreo to Santiago Puyo, Tax Declaration No. 39241 was cancelled and a new one, Tax Declaration No. 48221[6] dated 15 January 1973, was issued in the name of Santiago Puyo. On this tax declaration, the alleged sale of Lot 9046-F by the Heirs of Felipe Ebreo to Santiago Puyo was annotated. Soon, Tax Declaration No. 48221 was cancelled by Tax Declaration No. 4042[7] for the year 1974, still in the name of Santiago Puyo. Upon the sale by Santiago Puyo of Lot 9046- F to Antonio Ebreo on 23 July 1976, Tax Declaration No. 4042 was cancelled and a new one, Tax Declaration No. 50669,[8] for the year 1977, was issued in the name of Antonio Ebreo. This Tax Declaration was later on revised and cancelled by Tax Declaration No. 075-534 upon the marriage of defendant Antonio Ebreo to defendant Evelyn Beraña. From 1977 up to 1994, defendants-spouses Antonio Ebreo and Evelyn Beraña religiously paid the taxes due on the land.[9]

Defendants further alleged that the Deed of Absolute Sale of Lot No. 9046-F by the heirs of Felipe Ebreo to Santiago Puyo was executed and ratified sometime in 1968 before Attorney Doroteo M. Chavez of Batangas City. From 1968 to 1976, Mr. Santiago Puyo possessed said lot peacefully, continuously, publicly and in the concept of owner. As stated earlier, on 23 July 1976, Lot No. 9046-F was sold by Santiago Puyo by way of Absolute Sale, to defendant Antonio Ebreo. The Deed of Absolute Sale or "Ganap na Bilihan ng Lupa"[10] was duly executed and ratified before one Attorney Meynardo L. Atienza.

After due proceedings, a decision[11]dated 18 August 1997, was rendered by the RTC which disposed:

WHEREFORE, in view of the foregoing, judgment is rendered as follows:

- (1) Ordering the parties-in-interest (heirs of Felipe Ebreo and/or their representatives) to partition Lot No. 9046-F among themselves by proper instruments of conveyance under Sec. 2, Rule 69 of the 1997 Rules of Civil Procedure, and in default thereof, the partition shall be conducted in accordance with Sec. 3, et. seq., of the same Rule.
- (2) Ordering the dismissal of the Counterclaim of the defendants.
- (3) Ordering the defendants, jointly and severally, to pay the plaintiffs the sum of TWENTY THOUSAND PESOS (P20,000.00), Philippine Currency, for and as attorney's fee.
- (4) Ordering the defendants, jointly and severally, to pay the costs of suit.[12]

Defendants- appellants appealed the decision of the RTC to the Court of Appeals. In a decision[13] dated 27 February 2003, the Court of Appeals denied the appeal for lack of merit and affirmed in toto the decision of the trial court. The Court of Appeals held:

The main issue in this case is whether or not a valid transfer of Lot No. 9046-F was effected which conveyed ownership of the property to Santiago Puyo. The defendant-appellants rely on the Deed of Sale supposedly executed by the heirs of Felipe Ebreo in favor of Santiago Puyo. However, defendant-appellants failed to produce the alleged Deed of Sale in violation of the Best Evidence Rule.

x x x x

The best evidence rule, applied to documentary evidence, operates as a rule of exclusion, that is, secondary (or substitutionary) evidence cannot inceptively be introduced as the original writing itself must be produced in court, except in the four instances mentioned in Section 3. (Regalado, Remedial Law Compendium, Volume II, Seventh Revised Edition, p. 555). Defendant-appellants miserably failed to prove that their case is included among the exceptions to the Rule.

The testimony of Felino Ebreo regarding the execution of the Deed of Sale cannot be given credence. In fact, it was contradicted by his supposed co-sellers and co-owners. His claim that it was borrowed by Eleuteria Cueto and never returned to him was also refuted by Eleuteria Cueto. Not only are the testimonies of Felino Ebreo and his son Antonio Ebreo self-serving, they are also uncorroborated by independent witnesses. Defendant-appellants did not even look for a copy of the deed of sale on the notarial registry of Atty. Chavez, the notary public who allegedly notarized the deed of sale. Neither did they look for a copy in the archives of the Court where it should have been submitted as required by the notarial law. In the words of the trial court, "the decisive documentary evidence remains an elusive phantom and conspicuously unproven." The controversial deed of sale not having been produced as required by the rules of evidence, the trial court was correct in ruling that Santiago Puyo acquired no rights whatsoever to Lot No. 9046-F.

Since there was no valid transfer of the ownership of the subject lot from the heirs of Felipe Ebreo to Santiago Puyo, the subsequent transfer thereof to Antonio Ebreo is ineffectual. It is essential that the seller is the owner of the property he is selling (Noel vs. Court of Appeals, 240 SCRA 78). Moreover, the fact that the tax declarations for said lot were issued in the name of Antonio Ebreo is of no moment for they are not conclusive proof of ownership. It must be remembered that a tax declaration may be issued to any claimant even if it is not supported by any deed.

Neither can defendant-appellants' open, adverse, notorious and continuous possession of the land for several years amount to ownership for they are co-owners of the land as evidenced by the "Kasulatan ng Pagbabahagi Ng Lupa." A co-owner cannot acquire by prescription the share of the other co-owners absent a clear repudiation of co-ownership duly communicated to the other co-owners. (Trinidad v. Court of Appeals, 289 SCRA 188).[14]

The motion for reconsideration of the defendants-appellants was denied in the resolution of the Court of Appeals dated 22 September 2003.[15]

Hence this petition for review on certiorari.

The following issues are submitted for resolution in this petition:

- 1) Whether or not the annotation of the Deed of Sale appearing in Tax Declaration No. 48221 is a sufficient proof of transfer in line with the doctrine of presumption of regularity of performance of official duty.
- 2) Whether or not entries in official records are admissible in evidence to establish the fact of valid transfer of Lot No. 9046-F that effectively conveyed ownership of the property from the heirs of Felipe Ebreo to Santiago Puyo.[16]

After a painstaking review of the records, we find the petition bereft of merit. First, it is important to re-state the general rule that the findings of the trial court which are factual in nature, especially when affirmed by the Court of Appeals deserve to be respected and affirmed by this court provided they are supported by substantial evidence on record, as in the case at bench.[17]

As recounted by defendants, now petitioners, Antonio and Evelyn Ebreo, Lot 9046-F was sold by the heirs of Felipe Ebreo initially to Santiago Puyo sometime in 1967 or 1968 as evidenced by a deed of sale executed and ratified before Atty. Doroteo Chavez in Batangas City. Santiago Puyo caused the transfer of the tax declaration in his name and caused the sale to be annotated therein. Only this annotation in the tax declaration was offered as

proof of the sale. Santiago Puyo took possession, cultivated the land, exercised uninterrupted ownership and paid real estate taxes thereon for a period of eight years.

Petitioners went on further to state that the Deed of Sale from the heirs of Felipe Ebreo to Santiago Puyo could not be presented because the copy on file with the Office of the City Assessor was lost in the fire which occurred in 23 May 1979 that gutted the building housing their office. From then on, petitioners advance that they have paid the real estate taxes on the land and were in open, continuous and uninterrupted possession until the Complaint for Partition, Reconveyance and Damages was filed by the respondents.

On the basis of the above narrations, petitioners insist that there was a valid transfer of the lot from the heirs of Felipe Ebreo to Santiago Puyo, and thereafter from Santiago Puyo to them. To buttress this claim of sale by the heirs to Santiago Puyo, petitioners presented the testimony of Antonio Pajilan of the City Assessors Office of Batangas City who testified on the annotation in Tax Declaration No. 48221. The annotation reads:

Deed of sale

D.V. P2,500.00

Doc. on file

Doc. No. 312

Page No. 17

Book No. VI

Series of 1967[18]

The testimony of Pajilan went on as follows:

Q

I am showing to you a tax declaration No. 32941 in the name of Gil Flaviano, Felino, Ignacio, Genoveva, Eleuteria Cueto which is already marked as Exhibit "10" for the defendants in this case and Exhibit "F" for the plaintiff, will you please examine the same and identify it?

A

Witness is examining the document. I think this tax declaration is an owner's copy, Sir.

Q

But this tax declaration was issued by your office, the City Assessor of Batangas?

A

Yes, Sir.

Q

Can you inform before this Honorable Court, if this tax declaration was still existing in your office or a copy thereof?

A

This tax declaration could not be found because our office was burned on May 29, 1979, it could not be found anymore, Sir.

Q

You are also required by this Honorable Court to bring a copy of the tax declaration No. 48221, do you have copy of the same?

A

I have copy of that tax declaration, Sir.

Q

Will you please produce the same?

Witness is producing a copy of tax declaration No. 32941 in the name of Santiago Puyo.

A

Can you explain how this tax declaration was placed in the name of Santiago Puyo?

Q

Previously this tax declaration was owned by Gil, Flaviano, Felino, Ignacio Ebreo and Genoveva, Eleuteria and Homobono Cueto under PD 32941 this tax declaration is under 48221 in the name of Santiago Puyo and this was transferred by a virtue of Deed of Sale annotated in the tax declaration and in the Deed of Sale and purchase value was there: 2,500.00 document docketed No. 312, Page 17, Book No. 6, Series of 1967, Doroteo de Chavez, the Notary Public, Sir.

Q

Can you explain why this annotation was placed or written in this tax declaration No. 48221?

A

This was placed under Tax Declaration No. 48221 because the office of the City Assessor transferred the tax declaration and annotated the instrument used in the transfer of the tax declaration, Sir.

Q

Do you have copy of that document which is the basis of the transfer?

A

We could not be located (sic) because as I have said earlier our office was burned on May 23, 1979, Sir.

Q

So what does this phrase Deed of Sale, what do you mean by that?

A

I placed that, that is the title of the instrument used in the transfer of this tax declaration, Sir.[19]

It is worth noting that Antonio Pajilan, an employee of the City Assessor's Office of Batangas City[20] who testified regarding Tax Declaration No. 48221 dated 15 January 1973 on which was annotated the alleged sale between the heirs of Felipe Ebreo to Santiago Puyo, was employed in the said office only in the year 1978. Thus, he did not make nor did he witness the causing of the annotation as he was not yet employed in the said office at that time. Likewise, he was neither present when the deed of sale was executed nor did he personally see the said deed of sale. For these reasons, the testimony of Pajilan is inconclusive.

Petitioners next argue that Tax Declaration No. 48221 in the name of Santiago Puyo enjoys the presumption of regularity in its issuance. It is a good time as any to re-state that this rule is a mere presumption, not absolute nor inflexible and applies only in the absence of proof to the contrary.[21] Besides, the mere fact that the disputed property may have been declared for taxation purposes in the name of the petitioners does not necessarily prove ownership. In the same manner, neither does the payment of taxes conclusively prove ownership of the land paid for.[22] It is merely an indicium of a claim of ownership.[23]

Petitioners also presented the testimony of Felino Ebreo, father of petitioner Antonio Ebreo, who testified that the heirs of Felipe Ebreo sold Lot 9046 -F to Santiago Puyo.[24] When queried on the whereabouts of the document of sale, Felino alleged that it was borrowed by his niece Eleuteria Cueto who is the daughter of one of the heirs, Felipa Ebreo.[25] According to Felino, Eleuteria refused to return the document and even got angry when he tried to demand its return.[26] From Felino's account,[27] there are three copies of the missing deed of sale. Lamentably, petitioners failed to present any one of them.

Finally, petitioners presented Asuncion Aguado, step-daughter of Santiago Puyo, who testified that her stepfather Santiago Puyo bought the subject lot from the Ebreo heirs.[28] Similar to Pajilan's testimony, Aguado's testimony cannot be given much weight in view of the fact that save for her bare allegations that Lot 9046-F was purchased by her stepfather Santiago Puyo, she was not likewise present when the deed was executed. In her testimony she merely stated that her stepfather paid taxes for his real estate properties but could not state with specificity if the payment was made for Lot 9056-F.[29]

To summarize, the testimonies of Pajilan, Felino Ebreo and Asuncion Aguado are at most secondary evidence; hence, they are inadmissible considering that the petitioners, as offerors of the Deed of Sale, thereof failed to prove any of the exceptions provided in Section 3, Rule 130 of the Rules of Court and to establish conditions for their admissibility.[30] Even if they are admitted, they have no probative value.[31] This rule provides:

SEC. 3. Original document must be produced; exceptions. – When the subject of inquiry is the contents of a document, no evidence shall be admissible other than the original document itself except in the following cases:

(a) When the original has been lost or destroyed, or cannot be produced in court, without bad faith on the part

of the offeror;

(b) When the original is in the custody or under the control of the party against whom the evidence is offered, and the latter fails to produce it after reasonable notice;

(c) When the original consists of numerous accounts or other documents which cannot be examined in court without great loss of time and the fact sought to be established from them is only the general result of the whole; and

(d) When the original is a public record in the custody of a public officer or is recorded in a public office.

Under this rule, it is axiomatic that before a party is allowed to adduce secondary evidence to prove the contents of the original of a deed or document, the party has to prove with the requisite quantum of evidence, the loss or destruction or unavailability of all the copies of the original of the said deed or document. As former Supreme Court Chief Justice Manuel V. Moran declared:

"Where there are two or more originals, it must appear that all of them have been lost, destroyed or cannot be produced before secondary evidence can be given of any one. For example, a lease was executed in duplicate, one being retained by the lessor and the other by the lessee. Either copy was, therefore, an original, and could have been introduced as evidence of the contract without the production of the other. One of these originals could not be found. The non-production of the other was not accounted for it was held that "under these circumstances, the rule is that no secondary evidence of the contents of either is admissible until it is shown that originals must be accounted for before secondary evidence can be given of any one."

Indeed, before a party is allowed to adduce secondary evidence to prove the contents of the original of the deed, the offeror is mandated to prove the following:

"(a) the execution and existence of the original (b) the loss and destruction of the original or its non-production in court; and (c) unavailability of the original is not due to bad faith on the part of the offeror." [32]

On this score, the factual findings of the trial court are worth repeating. It held:

The pivotal document of sale allegedly executed by the heirs of Felipe Ebreo in favor of Santiago Puyo and chiefly relied upon by defendant Antonio Ebreo as the derivative basis of his ownership is sadly missing and remains a phantom in the dark. The testimonies of Felino Ebreo, Asuncion Aguado and Antonio Ebreo to prove by way of recollection of witnesses that Lot 9046-F was sold to Santiago Puyo sometime in 1967 for P2,500.00 by virtue of a deed notarized before deceased Atty. Doroteo Chavez merits scant consideration. They were the verbal say-so of interested parties and attributed acts to a party whose lips had been sealed by death. Quite evidently, their testimony should be taken cum grano salis – with a grain of salt.

Both the testimonies of Asuncion Aguado and Antonio Ebreo lacked the legal underpinning needed to prove the deed of sale. Their testimonies were not recollection of witnesses who saw the execution and delivery of the document. According to Sec. 4, Rule 130, the contents of the lost writing may be proved, inter alia, by the recollection of witnesses. As matters stand, however, Aguado's testimony relates not to the execution of the document but to what her father (Santiago Puyo) did with the property after it was already acquired. (t.s.n. pp. 4-7, Direct, May 17, 1995) Similarly, Antonio Ebreo's testimony does not refer to the execution and delivery of the deed of sale but of having allegedly seen said document when he purchased the lot from Santiago Puyo. He testified that "when I bought it from Santiago Puyo, he brought with him the Tax Declaration in the name of Santiago Puyo as well as the deed of sale between my father and his brothers and Santiago Puyo." (t.s.n. pp. 13-14, Direct, Aug. 16, 1995). In fine, they were not witnesses to the execution and delivery of the document of sale to qualify their testimonies under the phrase "recollection of witnesses."

Neither does the testimony of Felino Ebreo evoke faith and confidence. His salutary recollection of the missing document failed to instill credulity. For one, it was uncorroborated by any of the parties to the alleged deed of

sale. In fact, such sale was directly controverted by his supposed co-sellers and co-owners Gil and Flaviano. (t.s.n. pp. 7-8, Direct, July 18, 1994; t.s.n. pp. 22-23, Cross, Sept. 29, 1994) Then too, it appears rather unusual for the heirs to retain Lot 9046-F in co-ownership in their partition agreement of 1967 and sell the said Lot that very same year (1967) if not on the same occasion. Felino Ebreo did not give the exact date of the supposed sale to Santiago Puyo except to say that it was sold in 1967. The Court got the impression, though, that it was on the same occasion as the partition agreement. (t.s.n. pp. 6-7, 14-16, Direct, Feb. 28, 1995) More important, his humanistic bias to favor his son Antonio Ebreo and his natural interest to defend his actuations leading to the issuance of the Tax Decl. 50669 (Exh. "2") which he signed caution us to accept his testimony with great care. He does not have the cold neutrality of a disinterested party. He was covetous of gain. The Tax Decl. No. 50669 that transferred in 1976 the property in the name of Antonio Ebreo was signed by Felino Ebreo himself (Exh. "2"). This illustrated a dialectical connection between him and his favored son Antonio Ebreo. Finally, Felino Ebreo's claim that he could not produce it because it was borrowed by his niece Eleuteria Cueto and never returned to him was squarely refuted by said Eleuteria Cueto when she testified in rebuttal for the plaintiffs. (t.s.n. pp. 9, 12-13, Direct, Feb. 28, 1995) (See testimony of Eleuteria Cueto in rebuttal on July 17, 1997)

While many things have been said about the crucial deed of sale, the decisive documentary evidence remains an elusive phantom and conspicuously unproven. The ownership of Santiago Puyo becomes moreover doubtful because while the alleged sale was executed by the heirs of Felipe Ebreo in 1967 yet the earliest Tax Declaration in the name of Santiago Puyo was issued only in 1973 (Exh. "9") or 1974 (Exh. "4") as far as the record of this case can reveal. The issuance of a new tax declaration in the name of the sunrise owner (Puyo) which was late by six (6) or seven (7) years naturally cast a slur on the veracity of the sale.

The typewritten entry on Tax Decl. No. 48221 (Exhs. "9" and "9-A") detailing the particulars of the alleged deed of sale in favor of Santiago Puyo is patently suspicious and a very very poor ersatz for the primary document. While the sale allegedly took place in 1967, said deed was annotated on Exh. "9" which however only "begins with the year 1973." Moreover, while the alleged sale took place in 1967, yet Tax. Decl. No. 32941 (Exh. "10") that was issued on Feb. 7, 1968 still carried the names of Gil, Flaviano, Felino and Ignacio, all EBREO and Genoveva, Eleuteria and Homobono, all CUETO and not the name of Santiago Puyo. There even appears thereon the annotation that the 1968 tax was paid on Jan. 29, 1968 – with no mention of Santiago Puyo despite his having allegedly acquired the property the year before (1967).

Riveting further its attention to the typewritten entry on Exh. "9", the Court finds it rather strange that such an entry appears on the Tax Declaration. Firstly, it is not a widely accepted practice to make such annotation. Secondly, there is more than meets the eye in the conspicuous presence of this annotation only on this particular Tax Declaration (Exh. "9"). All other tax declarations in this case do not have similar entry to identify the documentary basis for the issuance of the latest tax declaration. Thirdly, not even Tax Decl. Nos. 50669 and 075-534 (Exhs. "2" and "3") of Antonio Ebreo carry such annotation to indicate that he acquired the property by virtue of Doc. No. 70, Page No. 15, Book No. I, Series of 1976 of the Notarial Register of Atty. Meynardo L. Atienza. The pregnant suspicion lurks that the alleged particulars of the document of sale from Santiago Puyo to Antonio Ebreo were belatedly annotated.

As icing on the cake, Gil Ebreo categorically stated it was Felino Ebreo who authored the transfer. He testified on cross-examination that it was his eldest brother Felino Ebreo who was the caretaker of the lot and in-charge of the payment of taxes. It was his brother Felino who sold the subject lot known as Lot No. 9046-F in favor of his son Antonio Ebreo. (t.s.n. pp. 16-17, Cross, July 18, 1994) The evidence tended to show that indeed it was Felino Ebreo who had the opportunity to cause the transfer as it was he (Felino) who took possession of the lot and acted as its overseer. (t.s.n. pp. 3-4, Direct, Nov. 17, 1994)

The alleged document of sale executed between Santiago Puyo and Antonio Ebreo denominated as "Ganap na Bilihan ng Lupa" (Exh. "1"), was ineffectual for the purpose of transferring ownership of disputed Lot No. 9046-F to said Antonio Ebreo because the alleged vendor Santiago Puyo has not, as heretofore explained,

acquired it from the heirs of Felipe Ebreo as the transaction has no supporting document of sale. It is self-evident that the seller cannot transfer more than what he has or as oftenly stated hyperbolically, the river cannot rise above its source. Moreover, Clerk of Court Jose C. Corales certified that the Ganap na Bilihan ng Lupa (Doc. No. 70, Page No. 15, Book No. I, Series of 1976) despite diligent efforts could not be found in the old CFI vault located at the Capitol Building, Batangas City. (Exh. "E" – Rebuttal)

The fact that tax declarations for Lot [No.] 9046-F were issued in the name of defendant Antonio Ebreo (Exhs. "2" and "3") and that he paid the taxes for the land (Exh. "8") provides no evidentiary value that he was the owner thereof. The existence of the tax declarations and payment of taxes did not transmogrify his possession into ownership. Tax declarations are not sufficient evidence to prove possession in the concept of owners. (Martinez, D., Summary of 1990 Supreme Court Rulings, Part. II, p. 734) Tax receipts are not conclusive evidence of ownership.[33]

In sum, considering that the annotation of the disputed Deed of Sale in a tax declaration is not sufficient proof of the transfer of property and inasmuch as the subject of inquiry is the Deed of Sale, it was incumbent on the petitioners to adduce in evidence the original or a copy of the deed consistent with Section 3, Rule 130 of the Rules of Court. In the absence of the said document, the exhortations of petitioners regarding the existence of said deed of sale must fail.

Wherefore, premises considered, the instant petition is Denied for lack of merit and the decision of the Court of Appeals dated 27 February 2003 affirming in toto the decision of the trial court dated 18 August 1997 is likewise Affirmed. Costs against petitioners.

SO ORDERED.

Panganiban, C.J., (Chairperson), Ynares-Santiago, Austria-Martinez and Callejo, Sr., JJ., concur.

[1] Rollo, Annex D, pp. 53-58.

[2] Id., pp. 54-55.

[3] Folder of Exhibits, Exhibit A-1, p. 2.

[4] Rollo, Annex H, pp. 75-76.

[5] Folder of Exhibits, Exhibit 10, p. 25.

[6] Id., Exhibit 9, p. 24.

[7] Id., Exhibit 4, p. 17.

[8] Id., Exhibit 7, p. 22.

[9] Rollo, Annex E, pp. 59-63.

[10] Folder of Exhibits, Exhibit 1, p. 13.

[11] Penned by Judge Teodoro Tapia Riel.

[12] Rollo, p. 50.

[13] Docketed as CA-G.R. CV No. 58602; Penned by Associate Justice Danilo B. Pine with Associate Justices Eugenio S. Labitoria and Renato C. Dacudao, concurring; Id., pp. 37-42.

[14] Id., pp. 40-41.

[15] Id., p. 52.

[16] Id., p. 136.

[17] *Francisco v. Court of Appeals*, 377 Phil. 368, 378 (1999); *Vda. de Roxas v. Court of Appeals*, 227 Phil. 72, 77 (1986); *Republic of the Phils. v. Intermediate Appellate Court*, 229 Phil. 20, 25 (1986); *Cabatbat Lim v. Intermediate Appellate Court*, G.R. No. L-69679, 18 October 1988, 166 SCRA 451, 456.

[18] Folder of Exhibits, Exhibit 9, p. 24.

[19] TSN, 18 September 1995, pp. 4-7.

[20] Id., p. 16.

[21] REVISED RULES OF COURT, Rule 131, Section 3(m).

[22] *Bartolome v. Intermediate Appellate Court*, G.R. No. 76792, 12 March 1990, 183 SCRA 102, 112; *Del Rosario v. Republic of the Phils.*, 432 Phil. 824, 838 (2002); *Seriña v. Caballero*, G.R. No. 127382, 17 August 2004, 436 SCRA 593, 604.

[23] *Director of Lands v. Intermediate Appellate Court*, G.R. No. 73246, 2 March 1993, 219 SCRA 339, 348; *Rivera v. Court of Appeals*, 314 Phil. 57, 63 (1995); *San Miguel Corp. v. Court of Appeals*, G.R. No. 57667, 28 May 1990, 185 SCRA 722, 725; *Heirs of Brusas v. Court of Appeals*, 372 Phil. 47, 55 (1999).

[24] TSN, 28 February 1995, p. 7.

[25] Id., p. 9.

[26] Id., p. 13.

[27] Id., 22.

[28] TSN, 17 May 1995, p. 4.

[29] Id., p. 9.

[30] *Santos v. Santos*, 396 Phil. 928, 940-941 (2000).

[31] *Republic v. Court of Appeals*, 327 Phil. 852, 875 (1996).

[32] *Santos v. Santos*, supra note 30, pp. 941-942 (citations omitted).

[33] Rollo, pp. 46-49.

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