

LAND BANK OF THE PHILIPPINES, PETITIONER, VS. HEIRS OF MAXIMO PUYAT AND GLORIA PUYAT, REPRESENTED BY ATTORNEY-IN-FACT MARISSA PUYAT, RESPONDENTS.

G.R. No. 175055. June 27, 2012

Ponente: DEL CASTILLO, J.

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DEL CASTILLO, J.:

In agrarian reform cases, when the acquisition process under Presidential Decree (PD) No. 27 remains incomplete upon the effectivity of Republic Act (RA) No. 6657, the process should be completed under the new law.[1]

Before the Court is a Petition for Review[2] assailing the June 28, 2006 Decision[3] of the Court of Appeals (CA) in CA-G.R. SP No. 86582. The dispositive portion of the assailed Decision reads:

WHEREFORE, the decision dated May 11, 2004 as amended by the order dated September 3, 2004 is AFFIRMED subject to the modification that the reckoning of the 6% interest per annum shall be from March 21, 1990.

Costs of suit shall be paid by the petitioner.

SO ORDERED.[4]

Factual Antecedents

Gloria and Maximo Puyat,[5] both deceased, are the registered owners of a parcel of riceland consisting of 46.8731 hectares located in Barangay Bakod Bayan, Cabanatuan City, Province of Nueva Ecija (subject property). Respondents are the heirs of Gloria and Maximo Puyat, and the pro-indiviso co-owners of the subject property.

The records do not disclose when the Department of Agrarian Reform (DAR) placed 44.3090 hectares of Puyats' land under Operation Land Transfer pursuant to PD 27. It is, however, clear that the DAR issued several emancipation patents in favor of various farmer-beneficiaries in December 1989.[6] All of the said patents were annotated on Puyats' Transfer Certificate of Title (TCT) No. 1773 on March 20, 1990, and thereby caused the concomitant partial cancellation of Puyats' title.

The Puyats did not receive any compensation for the cancellation of their title over the awarded portions of the subject property.

It was only on September 18, 1992 (more than two years after the DAR awarded the property to farmer-beneficiaries) that the Land Bank of the Philippines (Land Bank) received DAR's instruction to pay just compensation to the Puyats.[7] Accordingly, Land Bank made its initial valuation of P2,012.50 per hectare or a total of P92,752.10. Deducting the farmers' lease rentals amounting to P5,241.20, the Land Bank recommended the payment to the landowners of the net value of P87,510.90.[8] Respondents received Land Bank's initial valuation together with the Notice of Acquisition and Valuation Form, and rejected the valuation for being "ridiculously low."

The heirs of Puyat filed a complaint for determination and payment of just compensation[9] with the Regional Trial Court (RTC) of Cabanatuan City, Nueva Ecija on November 24, 1998. The complaint, docketed as Agr. Case No. 124-AF, was raffled to Branch 23 of the said court.

Respondents presented the supervising agriculturalist from the City Agro-Industrial Office, who testified that the average palay production for Barangay Bakod Bayan ranges from 70 to 80 cavans per hectare.[10] Another officer from the same office testified that the average annual palay production is around 65 cavans per hectare.[11] The zoning officer of the City Planning and Development Office testified that the subject property is located in the agro-industrial district, which is near the central business district of Cabanatuan City.[12] The zonal value determined by the Bureau of Internal Revenue (BIR) for this area is P10.00 per square meter.[13] Respondents prayed that their 468,731 square meter-property be valued at P100,000.00 per hectare.[14]

The Land Bank and the DAR answered that the valuation was made in strict compliance with the formula provided for lands acquired under PD 27 and Executive Order (EO) No. 228. DAR presented a memorandum dated 1976,[15] which shows that the average gross production for three years prior to 1976 was 23 cavans[16] per hectare only. It maintained that the valuation of respondents' property should be made using the prevailing rates on October 21, 1972, or the date when PD 27 took effect. Land Bank, on the other hand, presented its Claims Processing Form,[17] which showed that it set the valuation at P2,012.50. per hectare.[18]

Ruling of the Regional Trial Court

The trial court first determined what law should be applied in determining the just compensation due to respondents. According to the trial court, while the property was appropriated pursuant to PD 27, its valuation should be made in accordance with Section 17 of RA 6657.

The trial court found that respondents' property could yield an average of 65 cavans per hectare, per harvest season. It could be planted with rice and corn. It is located in an agro-industrial area, accessible by concrete roads, and properly serviced by telecommunication and other utilities. The BIR pegged the zonal value for this area at P10 per square meter, or P100,000.00 per hectare.

Taking the above factors in consideration, the court declared that the reasonable compensation for respondents' property should be P100,000.00 per hectare.

Since the government took the respondents' property on March 20, 1990 (the date when the emancipation patents were annotated on respondents' TCT No. 1773) without giving the respondents just compensation for such taking, there was delay in payment which justifies the imposition of legal interest. Thus, the trial court ordered the DAR, through the Land Bank, to pay 6% legal interest per annum from the date of taking until the amount is fully paid.

The trial court disposed of the case thus:

WHEREFORE, all premises considered, judgment is hereby rendered ordering defendant Department of Agrarian Reform through the defendant Land Bank of the Philippines to pay plaintiffs Gloria Puyat and all the Heirs of Maximo Puyat, thru their Attorney-in-Fact Marissa Puyat the total amount of Four Million Six Hundred Eighty Seven Thousand Three Hundred Ten (P4,687,310.00) Philippine Currency, representing the just compensation of the property with a total area of 46.8731 hectares, situated in Barangay Bakod Bayan, Cabanatuan City, Nueva Ecija, covered by T.C.T No. 1773 with 6% legal interest per annum from date of taking (which the Court determines to be in 1990) until fully paid.

SO ORDERED.[19]

Upon Land Bank's motion, the trial court modified its decision by reducing the compensable area to the actual

area acquired by the DAR. The court explained:

Considering that only 44.3090 hectares [were] distributed to farmer-beneficiaries this should only be the area to be compensated at the rate of P100,000.00 per hectare for a total amount of Four Million Four Hundred Thirty Thousand Nine Hundred (P4,430,900.00) Pesos.[20]

x x x x

Wherefore, the Motion for Reconsideration is partially Granted.

The Decision dated May 11, 2004 is hereby amended and defendant Department of Agrarian Reform through the Land Bank of the Philippines [is] hereby directed to pay plaintiffs Gloria Puyat and the Heirs of Maximo Puyat, thru their Attorney-in-Fact Marissa Puyat, the amount of Four Million Four Hundred Thirty Thousand Nine Hundred (P4,430,900.00) Pesos representing the just compensation of the covered 44.3090 hectares of their property (covered by TCT No. 1773) situated at Barangay Bakod Bayan, Cabanatuan City, which [were] actually distributed to farmer-beneficiaries with 6% legal interest per annum from the date of taking (in 1990) until fully paid.

SO ORDERED.[21]

Land Bank appealed the modified decision to the CA. It raised two main issues. First, it argued that the trial court erred in computing the just compensation using the factors provided in Section 17 of RA 6657. Since respondents' land was acquired in accordance with PD 27, its valuation should likewise be limited to the formula mandated under PD 27 and EO 228. Second, if the court followed the formula provided for lands acquired under PD 27 and EO 228, a 6% yearly compounded interest is already provided therein, hence the additional 6% legal interest imposed by the trial court would be redundant. The prayer reads:

WHEREFORE, premises considered, it is respectfully prayed of this Honorable Court that after due consideration, a DECISION be rendered ANNULING AND SETTING ASIDE the Decision dated 11 May 2004 x x x and the Order dated 03 September 2004 x x x for being CONTRARY TO P.D. NO. 27 AND E.O. NO. 228, and RELEVANT/MATERIAL EVIDENCE PRESENTED, and TO ISSUE another Decision UPHOLDING the LAND VALUATION based on the foregoing laws and evidence amounting to EIGHTY NINE THOUSAND ONE HUNDRED SEVENTY ONE PESOS & 86/100 (PHP 89,171.86) as the just compensation for the subject landholding.

x x x x[22]

Ruling of the Court of Appeals

The appellate court noted that the question presented is what law should be used in the determination of just compensation of lands acquired pursuant to PD 27.[23] Corollarily, once a court determines which law governs just compensation, can its decision be limited to the formula provided in the administrative orders of the DAR?

The CA held that the determination of just compensation is a judicial function, which cannot be unduly restricted by requiring the courts to strictly adhere to formulae appearing in legislative or executive acts. Being a judicial function, courts can choose to rely on the factors enumerated in Section 17 of RA 6657, even if these factors do not appear in PD 27 or EO 228. Such reliance cannot be assailed as irregular or illegal considering that the courts would still rely on reasonable factors for ascertaining just compensation.[24]

The CA also explained that the imposition of legal interest on the just compensation is not an error. The legal interest was properly imposed considering that the Puyats were deprived of their property since March 20, 1990 without receiving just compensation therefor. However, in order to be precise, the CA modified the RTC Decision by imposing the legal interest not from "1990", but from March 20, 1990, which is the date when the

emancipation patents were inscribed on TCT No. 1773.

Land Bank moved for a reconsideration^[25] of the adverse decision, which motion was denied by the appellate court in its October 16, 2006 Resolution.^[26]

Issues

- Can lands acquired pursuant to PD 27 be valued using the factors appearing in Section 17 of RA 6657?
- Is it proper to impose the 6% legal interest per annum on the unpaid just compensation?
- Should the case be remanded to the trial court for the recomputation of just compensation using Section 17 of RA 6657, as amended by RA 9700?

Land Bank argues that the just compensation must be valued at the time of taking of the property. Since respondents' lands were acquired pursuant to PD 27, it is deemed taken under the law operative since October 21, 1972 (the effectivity date of PD 27). Thus, Land Bank posits that the CA erred in computing the just compensation based on Section 17 of RA 6657, a law that came into effect after the time of taking.

Further, according to Land Bank, if PD 27 and EO 228 are to be applied, the interest rate is already provided for under DAR AO No. 13, series of 1994, as amended by DAR AO No. 2, series of 2004. Thus, the 6% interest on the just compensation imposed by the trial and appellate courts is erroneous for being a double interest and should be deleted.

Our Ruling

Which law determines the just compensation for lands acquired under Presidential Decree No. 27?

The Court has already resolved the first question posed by Land Bank in several decisions.^[27] It has been held that, when the government takes property pursuant to PD 27, but does not pay the landowner his just compensation until after RA 6657 has taken effect in 1988, it becomes more equitable to determine the just compensation using RA 6657. *Land Bank of the Philippines v. Natividad*^[28] explained it thus:

Land Bank's contention that the property was acquired for purposes of agrarian reform on October 21, 1972, the time of the effectivity of PD 27, ergo just compensation should be based on the value of the property as of that time and not at the time of possession in 1993, is likewise erroneous. In *Office of the President, Malacañang, Manila v. Court of Appeals*, we ruled that the seizure of the landholding did not take place on the date of effectivity of PD 27 but would take effect [upon] payment of just compensation.

Under the factual circumstances of this case, the agrarian reform process is still incomplete as the just compensation to be paid private respondents has yet to be settled. Considering the passage of Republic Act No. 6657 (RA 6657) before the completion of this process, the just compensation should be determined and the process concluded under the said law. Indeed, RA 6657 is the applicable law, with PD 27 and EO 228 having only suppletory effect, conformably with our ruling in *Paris v. Alfeche*.

x x x x

It would certainly be inequitable to determine just compensation based on the guideline provided by PD 27 and EO 228 considering the DAR's failure to determine just compensation for a considerable length of time. That just compensation should be determined in accordance with RA 6657, and not PD 27 or EO 228, is especially imperative considering that just compensation should be the full and fair equivalent of the property taken from its owner by the expropriator, the equivalent being real, substantial, full and ample.^[29]

In the case at bar, respondents' title to the property was cancelled and awarded to farmer-beneficiaries on March 20, 1990. In 1992, Land Bank approved the initial valuation for the just compensation that will be given to respondents. Both the taking of respondents' property and the valuation occurred during the effectivity of RA 6657. When the acquisition process under PD 27 remains incomplete and is overtaken by RA 6657, the process should be completed under RA 6657, with PD 27 and EO 228 having suppletory effect only.[30] This means that PD 27 applies only insofar as there are gaps in RA 6657; where RA 6657 is sufficient, PD 27 is superseded. Among the matters where RA 6657 is sufficient is the determination of just compensation. In Section 17 thereof, the legislature has provided for the factors that are determinative of just compensation. Petitioner cannot insist on applying PD 27 which would render Section 17 of RA 6657 inutile.

Interest rate awarded for the delay

The trial and appellate courts imposed an interest of 6% per annum on the just compensation to be given to the respondents based on the finding that Land Bank was guilty of delay.

Land Bank maintains that the formula contained in DAR AO No. 13, series of 1994, already provides for 6% compounded interest. Thus, the additional imposition of 6% interest by the trial and appellate courts is unwarranted.[31]

There is a fallacy in Land Bank's position. The 6% interest rate imposed by the trial and appellate courts would be a double imposition of interest had the courts below also applied DAR AO No. 13, series of 1994. But the fact remains that the courts below did not apply DAR AO No. 13. In fact, that is precisely the reason why Land Bank appealed the trial court's decision to the CA, and the latter's decision to this Court. Therefore, Land Bank is cognizant that the lower courts' imposition of the 6% interest cannot constitute a double imposition of a legal interest.

The Court is not unaware that current jurisprudence sets the interest rate for delay in payments in agrarian cases at 12% per annum.[32] In the case at bar, however, the respondents did not contest the interest awarded by the lower courts and instead asked for the affirmance in toto of the appellate court's decision.[33] In keeping with the demands of due process, therefore, the Court deems it fit not to disturb the interest rate imposed by the courts below.

No need to remand

After the parties filed their respective memorandum in 2007 and submitted the case for resolution,[34] Congress passed a new agrarian reform law, RA 9700, which further amended RA 6657, as amended. RA 9700, entitled An Act Strengthening the Comprehensive Agrarian Reform Program (CARP), Extending the Acquisition and Distribution of all Agricultural Lands, Instituting Necessary Reforms, Amending for the Purpose Certain Provisions of Republic Act No. 6657, otherwise known as the Comprehensive Agrarian Reform Law of 1988, as amended, and Appropriating Funds Therefor, took effect on July 1, 2009.[35] It provides in Section 5 thereof that all valuations that are "subject to challenge by the landowners" shall be "completed and finally resolved pursuant to Section 17 of Republic Act No. 6657, as amended." Section 5 of RA 9700 is reproduced below:

SECTION 5. Section 7 of Republic Act No. 6657, as amended, is hereby further amended to read as follows:

SEC. 7. Priorities. – The DAR, in coordination with the Presidential Agrarian Reform Council (PARC) shall plan and program the final acquisition and distribution of all remaining unacquired and undistributed agricultural lands from the effectivity of this Act until June 30, 2014. Lands shall be acquired and distributed as follows:

Phase One: During the five (5)-year extension period hereafter all remaining lands above fifty (50) hectares

shall be covered for purposes of agrarian reform upon the effectivity of this Act. xxx rice and corn lands under Presidential Decree No. 27; xxx: Provided, furthermore, That all previously acquired lands wherein valuation is subject to challenge by landowners shall be completed and finally resolved pursuant to Section 17 of Republic Act No. 6657, as amended; x x x[36]

Relatedly, RA 9700 amended Section 17 of RA 6657 by adding factors for the determination of just compensation, i.e., the value of standing crop and seventy percent (70%) of the zonal valuation of the BIR, translated into a basic formula by the DAR. The amended provision reads as follows:

SECTION 7. Section 17 of Republic Act No. 6657, as amended, is hereby further amended to read as follows:

SEC. 17. Determination of Just Compensation. – In determining just compensation, the cost of acquisition of the land, the value of the standing crop, the current value of like properties, its nature, actual use and income, the sworn valuation by the owner, the tax declarations, the assessment made by government assessors, and seventy percent (70%) of the zonal valuation of the Bureau of Internal Revenue (BIR), translated into a basic formula by the DAR shall be considered, subject to the final decision of the proper court. The social and economic benefits contributed by the farmers and the farmworkers and by the Government to the property as well as the nonpayment of taxes or loans secured from any government financing institution on the said land shall be considered as additional factors to determine its valuation.[37]

Thus, in a Manifestation and Motion dated January 21, 2010,[38] Land Bank submits that RA 9700 has rendered its Petition moot and that the case should now be remanded to the trial courts so that the valuation for respondents' property may be made in accordance with Section 17 of RA 6657, as amended by RA 9700.

Respondents opposed. They maintained that there is no more need to remand the case to the trial court because their property has already been valued using Section 17 of RA 6657, as amended.[39]

There is no merit in Land Bank's motion to remand the case. RA 9700 took effect at a time when this case was already submitted for resolution. All the issues had been joined and the parties had argued exhaustively on their various contentions. The issue regarding the applicability of RA 9700 to the instant case was not among those discussed in the parties' memoranda. For us to rule that RA 9700 decrees a remand of the case would be abhorrent to the rules of fair play.

Moreover, Land Bank's position — that RA 9700 decrees a wholesale remand of all cases involving the determination of just compensation so that they may all be resolved using Section 17 of RA 6657, as amended by RA 9700, no matter in what stage of proceedings they are found — is a contentious issue that should be ventilated in a proper case. It appears that the DAR itself, in implementing RA 9700, does not share Land Bank's position that all pending valuations shall be processed in accordance with Section 17 of RA 6657, as amended by RA 9700. Administrative Order No. 02, series of 2009 (DAR AO No. 02-09), which is the Implementing Rules of RA 9700 and which DAR formulated pursuant to Section 31[40] of RA 9700, provides:

VI. Transitory Provision

x x x x

[W]ith respect to land valuation, all Claim Folders received by LBP prior to July 1, 2009 shall be valued in accordance with Section 17 of R.A. No. 6657 prior to its amendment by R.A. No. 9700.

The Implementing Rules of RA 9700 thus authorize the valuation of lands in accordance with the old Section 17 of RA 6657, as amended (prior to further amendment by RA 9700), so long as the claim folders for such lands have been received by Land Bank prior to its amendment by RA 9700 in 2009. In the instant case, Land Bank received the claim folder for the respondents' property in 1992,[41] which was long before the effectivity of RA

9700 in 2009. Following DAR's own understanding of RA 9700, it appears that there is no reason to remand the case since the valuation can be determined in accordance with the old Section 17 of RA 6657, as amended (prior to further amendment by RA 9700).

Further, DAR AO No. 02-09 makes clear distinctions with respect to the laws that should govern the valuation of lands, to wit:

IV. Statement of Policies

x x x x

D. Land Valuation and Landowner Compensation

- The compensation for lands covered under RA 9700 shall be:

a) the amount determined in accordance with the criteria provided for in Section 7 of the said law and existing guidelines on land valuation; x x x

- All previously acquired lands wherein valuation is subject to challenge by landowners shall be completed and finally resolved pursuant to Section 17 of R.A. No. 6657, as amended.

In like manner, claims over tenanted rice and corn lands under P.D. No. 27 and Executive Order (E.O.) No. 228 whether submitted or not to the Land Bank of the Philippines (LBP) and not yet approved for payment shall be valued under R.A. No. 6657, as amended.

Landholdings covered by P.D. No. 27 and falling under Phase I of R.A. No. 9700 shall be valued under R.A. No. 9700.

The above shows DAR's opinion that valuations shall be made either under RA 9700 or under "Section 17 of R.A. No. 6657, as amended." It appears that lands yet to be acquired and distributed by the DAR when RA 9700 took effect shall be valued using RA 9700, while lands already acquired but unpaid when RA 9700 took effect shall be valued using "Section 17 of R.A. No. 6657, as amended" (i.e., as amended by earlier amendatory laws, prior to further amendment by RA 9700). The administrative order, therefore, negates Land Bank's contention that all pending valuations should make use of Section 17 of RA 6657, as amended by RA 9700. Land Bank's contention must await resolution in a proper case where the issue is timely raised and properly argued by the parties. The instant case is not the suitable venue.

Lastly, in arriving at the valuations for respondents' property, the Court also considers that the courts below had already followed Section 17 of RA 6657, as amended. That RA 9700 added two new factors to the said provision, is not sufficient ground for remanding the case under the factual milieu of this case. To remand the case now for another valuation, so that the two new factors may also be considered, appears impractical and inequitable. The respondents have been deprived of their property for 22 years. It is time that they receive what has long been due them.

No wanton disregard of the factors
provided under Republic Act No. 6657

Land Bank maintains that, assuming *arguendo* that RA 6657 is the applicable law, the trial and appellate courts wantonly disregarded the basic valuation formula in DAR AO No. 5, series of 1998, which implements Section 17 of RA 6657. It insists that courts are not at liberty to dispense of these formulations at will. Land Bank thus asks that the case be remanded to the trial court for a proper determination of the just compensation in accordance with DAR AO No. 5, series of 1998.

We disagree. The trial and appellate courts arrived at the just compensation with due consideration for the factors provided in Section 17 of RA 6657 (prior to its amendment by RA 9700). They took into account the nature of the property, its actual use or the crops planted thereon, the volume of its produce, and its value according to government assessors. As the CA correctly held, the determination of just compensation is a judicial function; hence, courts cannot be unduly restricted in their determination thereof. To do so would deprive the courts of their judicial prerogatives and reduce them to the bureaucratic function of inputting data and arriving at the valuation. While the courts should be mindful of the different formulae created by the DAR in arriving at just compensation, they are not strictly bound to adhere thereto if the situations before them do not warrant it.[42] *Apo Fruits Corporation v. Court of Appeals*[43] thoroughly discusses this issue, to wit:

x x x [T]he basic formula and its alternatives – administratively determined (as it is not found in Republic Act No. 6657, but merely set forth in DAR AO No. 5, Series of 1998) – although referred to and even applied by the courts in certain instances, does not and cannot strictly bind the courts. To insist that the formula must be applied with utmost rigidity whereby the valuation is drawn following a strict mathematical computation goes beyond the intent and spirit of the law. The suggested interpretation is strained and would render the law inutile. Statutory construction should not kill but give life to the law. As we have established in earlier jurisprudence, the valuation of property in eminent domain is essentially a judicial function which is vested in the regional trial court acting as a SAC, and not in administrative agencies. The SAC, therefore, must still be able to reasonably exercise its judicial discretion in the evaluation of the factors for just compensation, which cannot be arbitrarily restricted by a formula dictated by the DAR, an administrative agency. Surely, DAR AO No. 5 did not intend to straightjacket the hands of the court in the computation of the land valuation. While it provides a formula, it could not have been its intention to shackle the courts into applying the formula in every instance. The court shall apply the formula after an evaluation of the three factors, or it may proceed to make its own computation based on the extended list in Section 17 of Republic Act No. 6657, which includes other factors[.] x x x[44]

As a final note, it has not escaped the Court's notice that the DAR and the Land Bank appear nonchalant in depriving landowners of their properties. They seem to ignore the requirements of law such as notice, valuation, and deposit of initial valuation before taking these properties, and yet they ask for a strict compliance with the law when it comes to compensating the landowners. This inequitable situation appears in innumerable cases and this Court feels duty-bound to remind the DAR and the Land Bank to give as much regard for the law when taking property as they do when they are ordered to pay for them. The rights of landowners cannot be lightly set aside and disregarded for the attainment of the lofty ideals of agrarian reform.

WHEREFORE, premises considered, the Petition is DENIED for lack of merit. The assailed June 28, 2006 Decision of the Court of Appeals in CA-G.R. SP No. 86582 is AFFIRMED.

SO ORDERED.

Velasco, Jr.,[*] Leonardo-De Castro [**] (Acting Chairperson), Brion,[***] and Perlas-Bernabe,[****] JJ., concur.

[*] Per raffle dated June 25, 2012.

[**] Per Special Order No. 1226 dated May 30, 2012.

[***] Per raffle dated June 25, 2012.

[****] Per Special Order No. 1227 dated May 30, 2012.

- [1] Paris v. Alfeche, 416 Phil. 473, 488 (2001).
- [2] Rollo, pp. 25-55.
- [3] Id. at 56-66; penned by Associate Justice Lucas P. Bersamin and concurred in by Associate Justices Martin S. Villarama, Jr. and Celia C. Librea-Leagogo.
- [4] CA Decision, pp. 10-11; id. at 65-66.
- [5] Id. at 111-115.
- [6] There were several annotations appearing on Transfer Certificate of Title (TCT) No. 1773, which is Puyats' title to the subject property. There are ten (10) emancipation patents issued to various farmer-beneficiaries on December 8, 1989; ten (10) emancipation patents issued on December 11, 1989; and one (1) emancipation patent issued on December 20, 1989. (Id. at 112-115)
- [7] Claims Processing Form, id. at 124.
- [8] Id., id. at 125.
- [9] Id. at 107-110.
- [10] RTC Decision, pp. 2-3; id. at 131-132.
- [11] Id. at 3; id. at 132.
- [12] Id.; id.
- [13] Id. at 8; id. at 137.
- [14] Complaint, pp. 2-3; id. at 108-109.
- [15] RTC Decision, p. 6; id. at 135.
- [16] Claims Processing Form, id. at 125.
- [17] Id. at 124-127.
- [18] Land Bank's Formal Offer of Exhibits; CA rollo, p. 81.
- [19] RTC Decision, p. 9; rollo, p. 138; penned by Presiding Judge Lydia Bauto Hipolito.
- [20] RTC Order, p. 1; id. at 139.
- [21] Id. at 3; id. at 141.
- [22] Petitioner's Memorandum to the CA, pp. 24-25; id. at 169-170.
- [23] CA Decision, p. 4; id. at 10.
- [24] Id. at 6-9; id. at 12-15.
- [25] Id. at 72-88.
- [26] Id. at 68-69.
- [27] Land Bank of the Philippines, v. Chico, G.R. No. 168453, March 13, 2009, 581 SCRA 226, 241; Land Bank of the Philippines v. Pacita Agricultural Multi-Purpose Cooperative, G.R. No. 177607, January 19, 2009, 576 SCRA 291, 310; Land Bank of the Philippines v. Dumlao, G.R. No. 167809, November 27, 2008, 572 SCRA 108,

119; *Land Bank of the Philippines v. Heirs of Angel T. Domingo*, G.R. No. 168533, February 4, 2008, 543 SCRA 627, 642; *Land Bank of the Philippines v. Estanislao*, G.R. No. 166777, July 10, 2007, 527 SCRA 181, 187; *Lubrica v. Land Bank of the Philippines*, G.R. No. 170220, November 20, 2006, 507 SCRA 415, 423-424; *Meneses v. Secretary of Agrarian Reform*, G.R. No. 156304, October 23, 2006, 505 SCRA 90, 102; *Land Bank of the Philippines v. Natividad*, 497 Phil. 738, 746-747 (2005); *Paris v. Alfeche*, *supra* note 1.

[28] *Supra*.

[29] *Id.* at 746-747.

[30] *Paris v. Alfeche*, *supra* note 1.

[31] Petitioner's Memorandum, pp. 26-29; rollo, pp. 238-241.

[32] *Apo Fruits Corporation v. Land Bank of the Philippines*, G.R. No. 164195, October 12, 2010, 632 SCRA 727, 746, 754 (This Resolution was affirmed with finality in the Court's Resolution dated April 5, 2011, 647 SCRA 207, 230); *Land Bank of the Philippines v. Wycoco*, 464 Phil. 83, 100 (2004).

[33] Respondent's Memorandum, p. 9; rollo, p. 265.

[34] *Land Bank* filed its Memorandum on September 17, 2007 (*id.* at 213), whereas respondents filed their Memorandum on October 15, 2007 (*id.* at 257).

[35] SECTION 34. Effectivity Clause. – This Act shall take effect on July 1, 2009 and it shall be published in at least two (2) newspapers of general circulation. (Republic Act No. 9700)

[36] Republic Act No. 9700 (Emphasis supplied).

[37] Republic Act No. 9700.

[38] Rollo, pp. 282-291.

[39] Respondents' Comments, pp. 6-7; *id.* at 303-304.

[40] SECTION 31. Implementing Rules and Regulations. – The PARC and the DAR shall provide the necessary implementing rules and regulations within thirty (30) days upon the approval of this Act. Such rules and regulations shall take effect on July 1, 2009 and it shall be published in at least two (2) newspapers of general circulation. (Republic Act No. 9700)

[41] Claims Processing Form, rollo, p. 124.

[42] *Land Bank of the Philippines v. Chico*, *supra* note 27 at 243; *Apo Fruits Corporation v. Court of Appeals*, G.R. No. 164195, December 19, 2007, 541 SCRA 117, 131-132.

[43] *Apo Fruits Corporation v. Court of Appeals*, *supra*.

[44] *Id.* at 131-132.

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