

TOMAS LUCAS, PLAINTIFF AND APPELLANT, VS. THE MUNICIPALITY OF ALCALA AND THE PROVINCE OF PANGASINAN, DEFENDANTS AND APPELLEES.

G.R. No. 32954. November 05, 1930

Ponente: OSTRAND, J.

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OSTRAND, J.:

body { font-family: Verdana, Geneva, Arial, helvetica, sans-serif; font-size:80%; background-color:#FFFFFF; margin:0 2% 0 2%; text-align: justify; } h1 { font-family:times; } h2 { background-color:#cccccc; padding:10px 0 10px 0; font-weight: bold; text-align: center; } h3 { font-weight: bold; text-transform: uppercase; text-align: center; } div#footer { font-size:9px; }This is an appeal from a judgment dismissing the case on demurrer to the following complaint:

"The plaintiff, by his undersigned attorneys, complains of the defendants and for cause of action alleges:

"(1) That he is of legal age and capacity and a resident of the municipality of Alcala, Pangasinan; and that the defendants are political bodies corporate organized and existing under and by virtue of the laws of the Philippine Islands, the seat of the former being Alcala, Pangasinan, and the latter Lingayen, Pangasinan;

"(2) That the plaintiff is the absolute owner of a tract of land together with the crops and improvements thereon, situated in the municipality of Alcala, Pangasinan, the description of which is as follows:

"Bounded on the North by property of Gregorio Quirol; on the East by properties of Gregorio Lambino, Pedro Saure and Braulio Lucero; on the South by property of Santiago Lopez; on the West by properties of Tomas Lucas et al.; and on the Northwest by properties of Teodoro Cristobal and Gregorio Quirol; containing an area of 363,018 square meters and assessed under Tax Declaration No. 12711.

" (3) That in or about the year 1922, the plaintiff having failed to pay the taxes due on the land aforesaid, the defendants took possession of the same, and from the said year up to October, 1927, administered, managed and controlled the said property, appropriating to themselves the products therefrom, valued at P4,000;

"(4) That in or about the said month of October, 1927, the plaintiff paid to the defendants all taxes due on the said land since the year 1922, up to and including the year 1927, together with all interests, penalties and surcharges provided by law;

"(5) That having satisfied all back taxes, together with the interests; penalties and surcharges thereon, since the year 1922 to 1927, the plaintiff is entitled to the products gathered and appropriated by the defendants from the said land during the said period, or the value thereof in the amount of P4,000;

"(6) That the plaintiff has demanded from the defendants the delivery of the products so gathered and appropriated by themselves, or the payment of the value thereof in the sum of P4,000; but the defendants have refused and neglected and still refuse and neglect to deliver the said products or pay the value of the same to the plaintiff.

"Wherefore, it is respectfully prayed that judgment be entered for the plaintiff and against the defendants, ordering the said defendants to deliver to the plaintiff the products gathered by them from the land above described, or to pay jointly and severally to the said plaintiff the value of the said products in the amount of P4,000. It is further prayed that the defendants be ordered to pay the costs of this action; and that the plaintiff be allowed such other and further relief this court may deem just and reasonable."

The demurrer reads as follows:

"Now come the defendants municipality of Alcala and Province of Pangasinan through the undersigned provincial fiscal in the above entitled cause, and demur to the complaint filed therein on the following ground:

"That the facts alleged in the complaint do not constitute a cause of action.

"ARGUMENT

"The complaint alleges that the land described in paragraph II thereof has been held under forfeiture by the Government, from 1922 to 1927, and that the plaintiff only redeemed it in the month of October in the latter year, by paying all the taxes, surcharges, and interest due at that time, together with an additional surcharge of ten per centum on the whole. That because of the payment and redemption made, the plaintiff demands the value of the products collected from the land during the period the Government has held it for delinquency in the payment of the land tax.

"According to section 376 of the Revised Administrative Code, the title to and interest in property delinquent in the payment of the land tax shall automatically become vested in the Government of the Philippine Islands, subject only to the rights of redemption and repurchase. If the ownership becomes vested in the Government of the Philippine Islands, it is plain that all the products of the land collected while the ownership remains so vested, belongs to the Government of the Philippine Islands, following the provisions of articles 353, 354, and 355 of the Civil Code. In support of this contention, we here cite the opinion given by the Office of the Insular Auditor on May 5, 1925, to wit:

" 'Palay harvested from the land forfeited to the Government belongs to the Government by virtue of its rights of ownership as provided for in article 353 of the Civil Code, and should be disposed of in accordance with law.' (Araneta on the Administrative Code, vol. 1, page 621.)

"Further support for the stand here taken may be had from the opinions rendered by the office of the Attorney-General on May 9, 1911, and November 13, 1914, to the effect that after the forfeiture of a parcel of land for delinquency in the payment of the land tax, the right and title to said parcel of land become vested in the Government, and, consequently, all the products thereof likewise belong to the Government, which is entitled to collect and dispose of them without giving any account of them to the original owner. (Araneta on the Administrative Code, vol. 1, page 624.) '

"Section 381 of the Revised Administrative Code, also bears out the theory we have set down above, to the effect that all the products of the land forfeited for delinquency in the payment of the land tax, belongs to the Government while held under forfeiture.

"In view of the foregoing, it is clear the complaint filed in this case does not allege facts sufficient to constitute a cause of action.

"Wherefore, the defendants municipality of Alcala and Province of Pangasinan pray that the complaint be dismissed with costs against the plaintiff."

The demurrer was sustained by the court below, the plaintiff refusing to amend the complaint, and judgment was rendered dismissing the case. Thereupon the plaintiff appealed to this court.

The appellant contends that "the provisions of law reserving to a delinquent tax payer the right to redeem or

repurchase his land from forfeiture and confiscation, must be liberally construed in his favor and that a liberal construction of the provisions of sections 376 et seq., of the Revised Administrative Code clearly sustains the right of such delinquent taxpayer to the fruits and products derived from the land during the period of forfeiture and confiscation once he has fully satisfied all lawful claims of the Government by the payment of all delinquent taxes and the penalties and interest thereon, in the manner provided by law in view of the specific exception appearing in section 381 of the Administrative Code." The appellant's contention cannot be sustained. Sections 376, 377, and 381 of the Administrative Code read as follows:

"Sec. 376. Final vesting of property in Government.— Upon the expiration of one year from the date whereon delinquency in the payment of the real property tax occurred, and in the event of continued default in payment of the tax and penalty, all private right, title, and interest in and to the property upon which the said tax is delinquent shall become indefeasibly vested in the Government of the Philippine Islands, subject only to the rights of redemption and repurchase hereinbelow conferred.

"Sec. 377. Redemption by owner.—At any time after delinquency shall have occurred, but not later than the expiration of ninety full days from the date of the publication of the notice prescribed in the next succeeding section hereof, the owner or his legal representative or any person having a lien, leasehold, or other legal or equitable interest in or upon such property may satisfy the taxes and penalties then due and thereby redeem the property. Such redemption shall operate to divest the Philippine Government of its title to the property in question and to revert the same in the original owner, but where such redemption is effected by a person other than the owner, the payment shall constitute a lien upon the property and the person making payment shall be entitled to recover it from the original owner, or if he be a lessee, he may retain the amount from any rent owing from him to the owner upon the property.

* * * * *

"Sec. 381. Disposition of proceeds.—The proceeds of all delinquent taxes and penalties shall accrue to the provincial and municipal governments in the same manner as if the tax or taxes had been paid in regular course. Income derived from the use or lease of forfeited property and the proceeds of all sales thereof, except in case of repurchase by the owner or his legal representative, shall accrue without division to the general fund of the province."

As may be seen, section 376 provides that upon the expiration of one year from the date upon which the delinquency in the payment of the real property tax occurred, the title to the property vests in the Government of the Philippine Islands, subject only to the rights of redemption and repurchase by the proper person in interest. As long as the title remains vested in the Government, the ownership of the property gives the Government the right to the products thereof (art. 353, Civil Code). If redemption or repurchase of the property is effected, it operates to divest the Philippine Government of its title, and it follows that it thereafter has no further right to the products, but there is no legal provision obligating the Government or its agents to account to the redeeming party for the products gathered prior to the redemption. To require the Government, or rather the municipalities and provinces, to do so, would obviously be disastrous to the collection of the real property taxes, and such is not the legislative intent. Taking this into consideration, the exception in the last sentence of section 381, *supra*, evidently relates only to income and proceeds of sales subsequent to the repurchase of the forfeited property.

The appealed judgment is affirmed with the costs against the appellant. So ordered.

Johnson, Street, Malcolm, Villamor, Johns, Romualdez and Villa-Real, JJ., concur.

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