

HENRY M. JONES, APPLICANT, AND GLICERIA AVELINO DEL ROSARIO, OPPONENT AND APPELLANT, VS. H. E. SCHIFFBAUER, OPPONENT AND APPELLEE.

G.R. No. 8650. December 29, 1913

Ponente: TORRES, J.

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TORRES, J.:

Whereas, upon an examination of the evidence in this case and in accordance with the merits thereof, it is held that real property is directly liable for the payment of the land tax assessed against it; and

Whereas, when such property is sold, in accordance with the procedure established by the administrative laws, for delinquency in payment of the said tax, the right of the owner thereof, who failed to pay such tax to the Government, is essentially affected by the said sale in such wise that if within one year thereafter he does not avail himself of his right to redeem such property, sold for collection of the taxes due thereon, the purchaser acquires it absolutely and its former lawful owner is finally deprived of the same, both because he failed to comply with his duty to pay a lawful tax and because he voluntarily waived the exercise of his right to redeem the property within the period of one year fixed by law; and

Whereas, the sale made by the Bureau of Internal Revenue is valid and effective, pursuant to the administrative and civil laws, so long as by final judgment it be not declared null and void for some sound legal reason, as so held in the judgment appealed from in the case at bar, in which the right to petition the courts for annulment of such a sale was reserved to the opponent, H. E. Schiffbauer; and

Whereas, so long as the aforementioned sale in the present case subsists, the rights therefrom derived, which pertain to the applicant, Gliceria Avelino del Rosario, should be respected:

Therefore, without prejudice to amplifying the foregoing considerations later on, we hereby reverse the judgment of dismissal appealed from and order that the record be remanded to the Court of Land Registration, together with a copy of this decision, so that it may pass upon the petitioner's application in accordance with the law and take such other action in the premises as justice may require.

Arellano, C. J., Johnson and Carson, JJ., concur.

Moreland and Trent, JJ., dissent.

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