

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. PEDRO ROSALES ET AL., DEFENDANTS AND APPELLANTS.

G.R. No. 9030. October 16, 1914

Ponente: ARELLANO, C.J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-9030/>

ARELLANO, C.J.:

For violation of paragraph 4, section 30, of the Election Law by having sworn that they were not delinquent in the payment of taxes, when they really were, thus taking a false oath, Pedro Rosales, Peliciano C, Veloria, and Florentino Buquingo were sentenced by the Court of First Instance of Surigao to the penalty of ₱200 and the payment of one-fourth of the costs each.

It is a fact beyond all discussion that the appellants took in due form before a competent officer the oath required by law for voting in the general election held on May 4, 1912. The only matter to be discussed is whether their oath was or was not false, whether they were or were not delinquent in the payment of their taxes.

Pedro Rosales alleges that on March 30, 1910, he had ceased to be the owner of the land on which he is made to owe land tax on May 4, 1912, because he had on that date, March 30, 1910, sold it to Alejandro Villanueva, the reason wherefor he had after that date ceased to pay the land tax.

Feliciano C. Veloria has set up the same defense, presenting an instrument of sale in which it is set forth that on April 21, 1911, he sold the land on which he is made to owe land tax on May 4, 1912. Pedro Palillo, the vendee, testified that he had made the purchase from Veloria and paid the taxes. (Exhibits 3 and 4.)

Florentino Buquingo also sets up the same defense—that is, that he had sold the land on which he is made to owe land tax on May 4, 1912. (Exhibit 1.)

The municipal treasurer of Agusan, Butuan, certified that Pedro Rosales, delinquent in payment of his tax for the year 1911, paid it on June 29, 1912 (Exhibit E); that Feliciano C. Veloria in the same condition paid it on June 6, 1912 (Exhibit F); and that Florentino Buquingo in the same condition paid it on June 13, 1912 (Exhibit H). The fact then is that May, 1912, the last month for paying, passed without any of the defendants' having done so.

It is alleged that it is necessary that the false statement was knowingly made in the oath; but it has already been decided that such is the presumption unless there is evidence to the contrary, under the presumption that every voluntary act implies. (17 Phil. Rep., 303.)

The judgment is affirmed, with the costs of this instance.

Torres, Johnson, Carson, Moreland, Trent, and Araullo, JJ., concur.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.