

APO FRUITS CORPORATION, PETITIONER, V. THE LAND BANK OF THE PHILIPPINES AND DEPARTMENT OF AGRARIAN REFORM, RESPONDENTS.

G.R. Nos. 217985-86. March 21, 2018

Ponente: TIJAM, J.

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TIJAM, J.:

Before Us are the separate Petitions for Review on Certiorari[1] filed by Apo Fruits Corporation (Apo) and Land Bank of the Philippines (LBP) assailing the Decision[2] dated September 25, 2012 and Resolution[3] dated April 21, 2015 of the Court of Appeals (CA) in CA-G.R. SP No. 00633-MIN and CA-G.R. SP No. 00656-MIN.

The Antecedent Facts

Apo was the registered owner of a 115.2179 hectare land situated in San Isidro, Tagum City, Davao del Norte covered by Transfer Certificate of Title (TCT) No. T-113359 (subject property).[4]

On October 12, 1995, Apo voluntarily offered to sell the subject property to the government for purposes of the Comprehensive Agrarian Reform Program (CARP). In processing Apo's voluntary offer of sale (VOS) application, the latter was referred to LBP for initial valuation of the subject property.[5]

On October 16, 1996, Apo received from the Department of Agrarian Reform (DAR) Provincial Agrarian Reform Office (PARO) in Davao a Notice of Land Valuation and Acquisition informing Apo that the value of the subject property was Php 16,548.47 per square meter or only for the total amount of Php 165,484.47 per ha.[6] Finding the said valuation low, Apo rejected the offer.[7]

Meanwhile, the DAR requested LBP to deposit the amount of Php 3,814,053.53 as initial payment for the subject property, at the rate of Php 3,310.2 per sq m.[8] Thereafter, the PARO directed the Register of Deeds of Tagum City to cancel TCT No. 113359. On December 9, 1996, TCT No. 113359 was cancelled and the subject property was transferred in the name of the Republic of the Philippines. Corollarily, several Certificates of Land Ownership (CLOAs) were issued in favor of farmer-beneficiaries.[9]

Not satisfied with the valuation of LBP, Apo filed a complaint for determination of just compensation with the Department of Agrarian Reform Adjudication Board (DARAB). Unfortunately, the said case remained pending for almost six (6) years without resolution.[10]

Apo then filed a Complaint[11] on June 20, 2002 for determination of just compensation before the Regional Trial Court (RTC) of Tagum City, Branch 2, acting as a special agrarian court (SAC). The said complaint was docketed as Agrarian Case No. 77-2002.[12]

During the proceedings, the RTC appointed Atty. Susan L. Rivero, Mrs. Lydia Gonzales and Mr. Alfredo Silawan as commissioners to ascertain the just, fair and reasonable value of the subject property.[13] On April 24, 2004, the commissioners submitted a Report[14] finding a valuation of Php 134.42 per sq m.[15] The commissioners

relied on its "research gathering of primary data from concerned line agencies, the plaintiff and other sources such as the Tax Declaration, Deeds of Sale of properties found near or adjacent to the properties to be valued." [16] Further, upon ocular inspection, the commissioners found that the subject property was planted with commercial bamboos. [17] The commissioners took into consideration the Php 130.00 appraisal of Apo's own assessment done by Cuervo Appraisers Inc. Since the Php 134.42 value determined by the commissioners was even higher than the Php 130.00 valuation of Apo's own appraisers, the commissioners recommended the amount of Php 130.00 per sq m or the amount of Php 149,783,000.00 for the entire 115.2179 has as just compensation. [18]

Ruling of the RTC

On February 25, 2005, the RTC rendered a Decision [19] adopting the findings of the commissioners, thus:

WHEREFORE, in view of the foregoing, judgment is hereby rendered in favor of [Apo] and against [DAR and LBP] ordering the latter:

- To pay [Apo] jointly and severally the just compensation of the land subject of this proceeding in the total amount of One Hundred Forty-Nine Million Seven Hundred Eighty-Three Thousand and 27/100 (P149,783,000.27) Pesos;
- To pay [Apo] jointly and severally interest on the said amount of P149,783,000.27 based on the interest rate of a 91-day treasury bills from December 9, 1996 until fully paid;
- To pay the panel of commissioners jointly and severally commissioners' fees at the rate of 2 ½ percent of the total sum of P149,783,000.27 taxed as part of the cost as provided: for in Section 12, Rule 67 of the 1997 Rules of Civil Procedure, as amended;
- To pay [Apo] jointly and severally the equivalent of 10% of the total amount of P 149,783,000.27 as attorney's fees; and
- To pay the costs of the suit.

SO ORDERED. [20]

The separate motions for reconsideration filed by LBP and DAR were denied by the RTC in its Order [21] dated September 7, 2005.

Ruling of the CA

Aggrieved, LBP and DAR filed separate Petitions for Review before the CA. On September 5, 2006, the CA consolidated the two cases. Thus, on September 25, 2012, the CA rendered a Decision [22] modifying the RTC decision, the fallo thereof reads:

ACCORDINGLY, the petitions for review are DENIED. The February 25, 2005 Decision and September 7, 2005 Resolution of [RTC] are AFFIRMED with MODIFICATIONS. We rule that:

1. The just compensation is set at P103.33 per [sq m]. There shall be 12% interest per annum on the unpaid balance of the just compensation, computed from December 9, 1996, the date when the Government took the land, to May 9, 2008, the time when [LBP] paid the balance on the principal amount, following the Supreme Court Decision and Resolution in Apo Fruits Corporation v. Court of Appeals, G.R. No. 164195, dated February 6, 2007 and October 12, 2010, respectively;
2. The case is remanded to the [RTC] for the proper determination of commissioners' fees;
3. [LBP] and [DAR] are liable, jointly and severally for attorney's fees equivalent to 10% of the total amount of the just compensation for the 115.2179 [has] of land.

4. Costs against [LBP] and [DAR].

SO ORDERED.[23]

The motions for reconsideration filed by LBP, DAR and Apo were denied by the CA in its Resolution[24] dated April 21, 2015.

Hence, the instant petitions.

The Issues

Apo raised the following assignment of errors in its Petition:

- WHETHER THE [CA] FAILED TO ACT IN ACCORDANCE WITH LAW AND JURISPRUDENCE WHEN IT DISREGARDED THE PHP 130.00 PER [SQ M]-VALUATION OF THE SUBJECT PROPERTY RECOMMENDED BY THE PANEL OF COMMISSIONERS AND AFFIRMED BY THE [SAC], UNLIKE WHAT THE HONORABLE COURT DID IN THE CASE OF APO FRUITS CORPORATION VS. COURT OF APPEALS, G.R. NO. 164195 DATED 06 FEBRUARY 2007 AND 12 OCTOBER 2010 ("G.R NO. 164195"), WHICH DID NOT DISTURB THE FINDINGS OF THE [SAC] AS TO THE MANNER OF DETERMINING JUST COMPENSATION.

- WHETHER THE [CA] FAILED TO ACT IN ACCORDANCE WITH LAW AND JURISPRUDENCE WHEN IT ORDERED THAT THE LEGAL INTEREST AT 12% PER ANNUM ON THE UNPAID BALANCE OF THE JUST COMPENSATION COMPUTED FROM 09 DECEMBER 1996 (WHEN THE GOVERNMENT TOOK THE SUBJECT PROPERTY) SHOULD END ON 9 MAY 2008, INSTEAD OF CONTINUOUSLY UNTIL FULL PAYMENT SHALL HAVE BEEN MADE BY [LBP].[25]

For its part, LBP raised the following assignment of errors in its petition:

- WHETHER THE [CA] FAILED TO EXERCISE ITS POWER TO MAKE AN INDEPENDENT DETERMINATION OF JUST COMPENSATION IN ACCORDANCE WITH THE FACTS, APPLICABLE LAWS, RULES AND JURISPRUDENCE IN THE PRESENT CASE.

- WHETHER THE [CA] UNNECESSARILY DELAYED THE RESOLUTION OF THE PARTIES' MOTIONS FOR RECONSIDERATION.

- WHETHER THE [CA] FAILED TO DETERMINE JUST COMPENSATION STRICTLY IN ACCORDANCE WITH THE DAR ADMINISTRATIVE FORMULA AS MANDATED BY JURISPRUDENCE.

- WHETHER THE DETERMINATION OF JUST COMPENSATION SHOULD BE BASED PRIMARILY ON ITS PRODUCTION AND PRICE AS AN AGRICULTURAL LAND INSTEAD OF ITS POTENTIAL USE AS RESIDENTIAL OR INDUSTRIAL LAND.

- WHETHER LBP IS LIABLE FOR THE PAYMENT OF LEGAL INTEREST DESPITE THE DEPOSIT OF THE INITIAL VALUATION AND OBLIGATED TO IMMEDIATELY RELEASE THE VALUATION DETERMINED BY THE COURTS PENDING THE FINAL DETERMINATION OF JUST COMPENSATION.

- WHETHER LBP IS LIABLE FOR THE PAYMENT OF ATTORNEY'S FEES, COST OF SUIT AND COMMISSIONER'S FEES.[26]

Ultimately, the issues to be resolved are 1) whether the CA erred in finding the amount of Php 103.33 per sq m is the just compensation for the subject property contrary to the findings of the commissioners and the RTC, and 2) whether the 12% interest on the unpaid just compensation should be counted from December 9, 1996, the time of

the taking until full payment or only until May 9, 2008 as based by the CA in *Apo Fruits Corporation v. CA*, G.R. No. 164195.

Ruling of the Court

"The right of eminent domain is the ultimate right of the sovereign power to appropriate, not only the public but the private property of all citizens within the territorial sovereignty, it public purpose." [27] There are two mandatory requirements before the government may exercise such right, namely: 1) that it is for a particular public purpose; and (2) that just compensation be paid to the property owner. [28] "Notably, in agrarian reform cases, the taking of private property for distribution to landless farmers is considered to be one for public use." [29]

In the case of *National Power Corporation v. Spouses Zabala*, [30] this Court defined just compensation as:

Just compensation has been defined as "the full and fair equivalent of the property taken from its owner by the expropriator. The measure is not the taker's gain, but the owner's loss. The word 'just' is used to qualify the meaning of the word 'compensation' and to convey thereby the idea that the amount to be tendered for the property to be taken shall be real, substantial, full and ample. [31]

Further, in *LBP v. Avanceña*, [32] the Court states that:

Just compensation embraces not only the correct determination of the amount to be paid to the owners of the land, but also payment within a reasonable time from its taking. Without prompt payment, compensation cannot be considered just inasmuch as the property owner is made to suffer the consequences of being immediately deprived of his land while being made to wait for a decade or more before actually receiving the amount necessary to cope with his loss. [33] (Citations omitted)

Apo argued that while the doctrines of law laid down in the case of *Apo Fruits Corporation v. CA* [34] are applicable in the instant case, the amount of valuation of the subject property at Php 103.33 per sq m found by this Court in G.R. No. 164195 is not applicable in the present case. The findings of the commissioners, which were considered by the RTC in awarding the just compensation of Php 130.00 per sq m due to Apo was based on evidence and standards imposed by law. Apo further claimed that there is basis to consider the valuation of Php 130.00 per sq m as just compensation since the subject property is almost at the heart of Tagum City. [35]

On the other hand, LBP also alleged that the Php 103.33 valuation merely copied by the CA in G.R. No. 164195 should not be adopted in the instant case because the properties involved in the earlier case involve banana plantations while the subject property is planted with bamboo. [36] LBP claimed that the factors to be considered in computing just compensation should be the cost of acquisition of the land, the current value of like properties, its nature, actual use and income, the sworn valuation by the owner, tax declarations and the assessment made by government assessors. [37] LBP argued that the full reliance by the RTC on the commissioner's report based primarily on the market value is inconsistent with Republic Act (R.A.) No. 6657, [38] also known as the Comprehensive Agrarian Reform Law of 1998. [39]

The amount of Php 130.00 per sq m is reasonable and just considering the nature of the property involved.

Section 17 of R.A. No. 6657 provides:

Sec. 17. Determination of Just Compensation. — In determining just compensation, the cost of acquisition of the land, the current value of the like properties, its nature, actual use and income, the sworn valuation by the owner, the tax declarations, and the assessment made by government assessors' shall be considered. The social and economic benefits contributed by the farmers and the farmworkers and by the Government to the property as well as the non-payment of taxes or loans secured from any government financing institution on the said

land shall be considered as additional factors to determine its valuation.

The RTC provided the following explanations in adopting the Commissioners' Report:

The Court is aware that the Comprehensive Agrarian Reform Law was enacted to promote social justice. Distributing tracts of land to the landless. Nevertheless, it cannot look with favor at the valuation of the Land Bank. The sum of 33,102.96 per hectare is too unjust and unconscionably low. This is the price of grassy, mountainous, unregistered land is hundred kilometers away from Tagum City. But the property in question is located just almost in the heart of Tagum City. As a matter of fact, the old Poblacion of Tagum town, Madaum, is situated in that part. And this very land is ideal for conversion into residential or industrial purposes. If that happens, the price will not anymore be P130.00 per [sq m] as recommended by the panel of commissioners but it will be ten fold.

If truth be told, the only thing that hold its owners from such conversion is that this land is the source of bamboos which are used as proppings of the Cavendish bananas growing in the adjacent vast Hijo Plantations which earns by the dollars. Certainly, it will be ludicrously doing violence to everyone's sense of fairness to take that property from those who own it for a song. Situations like this call to mind [in] the words of Abraham Lincoln. Born in a log cabin and the liberator of the slaves of the United States, no doubt, he was one if not the greatest promoter of social justice of all times. Yet he said 'Governments can not enrich the poor by impoverishing the rich'. To this Court, that always serves as a guiding light in cases of this sort.

Consequently, this Court views the report of the Panel of Commissioners with ease. It finds its recommendation at P130.00 per [sq m] as just and proper.[40]

In the case of *Ramon Alfonso v. Land Bank of the Philippines and Department of Agrarian Reform*,[41] this Court ruled that the determination of just compensation is a judicial function. To guide the RTC-SAC in the exercise of its function, Section 17 of R.A. No. 6657 enumerates the factors required to be taken into account to correctly determine just compensation. The law likewise empowers the DAR to issue rules for its implementation. The DAR, thus, issued DAR Administrative Order (A.O) 5-98[42] incorporating the law's listed factors in determining just compensation into a basic formula[43] that contains the details that take these factors into account.[44]

Further, in the recent case of *Land Bank of the Philippines v. Miguel Omengan*,[45] We held that:

Emphatically, the Court En Banc held in the case of *Ramon M. Alfonso v. LBP and Department of Agrarian Reform*, and also in *LBP, et al. v. Heirs of Lorenzo Tañada and Expedita Ebarle*, that:

For clarity, we restate the body of rules as follows: The factors listed under Section 17 of RA 6657 and its resulting formulas provide a uniform framework or structure for the computation of just compensation which ensures that the amounts to be paid to affected landowners are not arbitrary, absurd or even contradictory to the objectives of agrarian reform. Until and unless declared invalid in a proper case, the DAR formulas partake of the nature of statutes, which under the 2009 amendment became law itself, and thus have in their favor the presumption of legality, such that courts shall consider, and not disregard, these formulas in the determination of just compensation for properties covered by the CARP. When faced with situations which do not warrant the formula's strict application, courts may, in the exercise of their judicial discretion, relax the formula's application to fit the factual situations before them, subject only to the condition that they clearly explain in their Decision their reasons (as borne by the evidence on record) for the deviation undertaken. It is thus entirely allowable for a court to allow a landowner's claim for an amount higher than what would otherwise have been offered (based on an application of the formula) for as long as there is evidence on record sufficient to support the award.

The commissioners and the RTC in arriving at their conclusion took into account and meticulously considered the

different factors provided for in Section 17 of R.A. No. 6657. The commissioners even found the value of Php 134.42 as just compensation higher than the value determined by the Cuervo Appraisers. The amount of Php 16.5484[46] per sq m as just compensation to Apo's 115.2179 has land is unconscionably low and unjust. It should be noted that the subject property is planted with commercial bamboos and is located almost in the heart of Tagum City.[47] In fact even in the earlier case of Apo, We found that the parcels of land adjacent thereto were sold at a higher rate, specifically from a low of Php 146.02 per sq m to as high as Php 580.00 per sq m.[48]

This Court, thus, finds that the just compensation for the subject property taking into account the distance of the subject property to different landmarks in Tagum City,[49] the fact that it is planted with commercial bamboos, the Average of Sales Data used by the commissioners, the Deeds of Sale of properties found near and adjacent to the subject property, is hereby fixed at Php 130.00 per sq m.

The valuation of Php 103.33 as ruled by the CA, following the pronouncement of this Court in G.R. No. 164195, cannot be adopted in the present case. Note should be taken that while the subject property was mentioned in the said case, the subject property is not included in the cases appealed before this Court in G.R. No. 164195. In the said case, only Agrarian Case No. 54-2000, involving the property of Apo covered by TCT No. 11336 measuring 525.1304 has[50] and Agrarian Case No. 55-2000, involving the property of Hijo Plantation Inc. covered by TCT Nos. 10361, 10362 and 10363 measuring 805.5308 has[51] were resolved by this Court in G.R. No. 164195. While the subject of the instant case is the decision of the RTC in Agrarian Case No. 77-2002 covering the subject property. Thus, it is error to apply in the instant case, the same valuation found by this Court in G.R. No. 164195. Here, the commissioners arrived at a different valuation for the subject property which this Court finds reasonable and just considering the nature of the property involved.

LBP is liable to pay legal interest from the time of the taking of the property until full payment thereof.

As to the manner of interest, Apo claimed that the 12% legal interest due from LBP because of its delay in paying the just compensation should be computed at the time of the taking of the subject property, i.e., on December 9, 1996, until full payment has been made and not until May 9, 2008.

As to the 12% interest, LBP claimed that there was no delay on its part in the payment of just compensation. LBP already paid in full the initial valuation for the subject property in the amount of Php 3,814,053.53 before TCT No. 113359 was cancelled and transferred in the name of the Republic of the Philippines. Therefore, LBP should not be held liable to pay legal interest if it already paid in full the preliminary valuation of the subject property.[52]

In *Republic of the Phils. v. CA*,[53] this Court held that:

The constitutional limitation of "just compensation" is considered to be the sum equivalent to the market value of the property, broadly described to be the price fixed by the seller in open market in the usual and ordinary course of legal action and competition or the fair value of the property as between one who receives, and one who desires to sell, it fixed at the time of the actual taking by the government. Thus, if property is taken for public use before compensation is deposited with the court having jurisdiction over the case, the final compensation must include interests on its just value to be computed from the time the property is taken to the time when compensation is actually paid or deposited with the court. In fine, between the taking of the property and the actual payment, legal interests accrue in order to place the owner in a position as good as (but not better than) the position he was in before the taking occurred.[54]

The award of interest is intended to compensate the property owner for the income it would have made had it been properly compensated for its property at the time of the taking. "The need for prompt payment and the necessity of the payment of interest is to compensate for any delay in the payment of compensation for property already

taken."[55] "The award of interest is imposed in the nature of damages for delay in payment which, in effect, makes the obligation on the part of the government one of forbearance to ensure prompt payment of the value of the land and limit the opportunity loss of the owner."[56]

In the recent case of *Land Bank of the Philippines v. Phil-Agro Industrial Corporation*,[57] We had the occasion to rule that the mere fact that the LBP made an initial payment of the just compensation does not mean that the government is not liable for any delay in the payment of just compensation, thus:

It is doctrinal that to be considered as just, the compensation must be fair and equitable, and the landowners must have received it without any delay. The requirement of the law is not satisfied by the mere deposit with any accessible bank of the provisional compensation determined by it or by the DAR, and its subsequent release to the landowner after compliance with the legal requirements set forth by R.A. No. 6657. (Emphasis ours)

In the present case, LBP merely deposited the amount of Php 3,814,053.53 as initial payment of the just compensation. The RTC's valuation in its decision[58] as just compensation for the subject property is Php 149,783,000.27. There is a staggering difference between the initial payment made by the LBP and the amount of the just compensation due to Apo. It should be noted that the subject property has already been taken by the government on December 9, 1996. Up to this date, the just compensation has not been fully paid. During the interim, Apo is deprived of the income it would have made had it been properly compensated for the properties at the time of the taking. It is therefore necessary to hold LBP liable to pay for the legal interest due to its delay in fully satisfying the payment of the just compensation.

Thus, LBP is liable to pay legal interest of 12% counted from December 9, 1996, the time of the taking until June 30, 2013.[59] Thereafter, or beginning July 1, 2013 until fully paid, the just compensation shall earn 6% legal interest in accordance with Bangko Sentral ng Pilipinas Monetary Board Circular No. 799, Series of 2013.

As to the award of attorney's fees, while the general rule is that attorney's fees cannot be recovered as part of the damages because no premium should be placed on the right to litigate,[60] We deem it proper to affirm the award of 10% attorney's fees in favor of Apo.

We quote with confirmity the ruling of the CA in justifying the award of attorney's fees, thus:

Despite pragmatic considerations and actualities, convincing figures and statistics, [LBP] and DAR stood firm on their unreasonableness. P16.50 per [sq m], the valuation of [LBP] and DAR, is way off P134.00. The disparity is too obvious; their stubbornness, impossible (sic). [LBP] and DAR should not delude themselves that they are being robbed merely because another deserves to be paid justly. Every person, especially government entities, must, in the exercise of his rights and in the performance of his duties, act with justice, give everyone his due, and observe honesty and good faith.

Simple fairness dictates that the [DARAB] should have resolved the matter of just compensation brought before it. The lapse of six years without the adjudication board acting on the case not only compelled Apo Fruits to litigate, this refusal to satisfy Apo Fruits' plainly valid, just and demandable claim is also tantamount to gross and evident bad faith.[61]

It must be emphasized that the subject property has been transferred in the name of the government as early as December 9, 1996 despite Apo's rejection of LBP's valuation of the subject property. To make matters worse, when Apo filed a complaint for determination of just compensation with the DARAB, the latter unjustifiably and without any reason failed to act upon the complaint for almost six years, thus, prompting Apo to file a complaint with the RTC for determination of just compensation. Further, despite the ruling that the valuation of the subject property is Php 130.00, LBP still maintained its conviction that only the amount of Php 16.50 per square meter is

due to Apo. The award of attorney's fees is justified by LBP's refusal to satisfy Apo's valid claim which forced the latter to litigate to protect its property rights.

WHEREFORE, premises considered, the Decision dated September 25, 2012 and the Resolution dated April 21, 2015 of the Court of Appeals in CA-G.R. SP No. 00633-MIN and CA-G.R. SP No. 00656-MIN are hereby AFFIRMED with the following MODIFICATIONS:

1. Land Bank of the Philippines is ordered to pay the amount of Php 130.00 per square meter or the total amount of Php 149,783,270.00 to Apo Fruits Corporation as just compensation of the subject property.
2. Land Bank of the Philippines is ordered to pay legal interest of twelve percent (12%) per annum is imposed on the amount Php 149,783,270.00 counted from December 9, 1996, the time of the taking of the subject property, until June 30, 2013. Thereafter, a legal interest of six percent (6%) per annum is imposed counted from July 1, 2013 until full payment thereof.

Other dispositions not herein otherwise modified, STANDS.

SO ORDERED.

Leonardo-De Castro,[*] Del Castillo, and Jardeleza, JJ., concur.
Serenio, C.J. (Chairperson), on leave.

[*] Designated Acting Chairperson, First Division per Special Order No. 2540 dated February 28, 2018.

[1] Rollo (G.R. Nos. 217985-86), pp. 11-49; rollo (G.R. Nos. 218020-21), pp. 12-69.

[2] Penned by Associate Justice Edgardo A. Camello, concurred in by Associate Justices Marilyn B. Lagura-Yap and Renato C. Francisco; rollo (G.R. Nos. 218020-21), pp. 76-89.

[3] Id. at 91-97.

[4] Id. at 77.

[5] Id.

[6] Rollo (G.R. Nos. 217985-86), p. 14.

[7] Rollo (G.R. Nos. 218020-21), p. 77.

[8] Rollo (G.R. Nos. 217985-86), p. 14.

[9] Id. at 14-15.

[10] Id. at 15.

[11] Id. at 80-86.

[12] Id.

[13] Id. at 17.

[14] Id. at 120-130.

[15] Id. at 129.

[16] Id. at 127.

[17] Id. at 123.

[18] Id. at 127 and 129.

[19] Rendered by Judge Justino G. Aventurado; rollo (G.R. Nos. 218020-21), pp. 151-161.

[20] Id. at 161.

[21] Id. at 162-166.

[22] Id. at 76-89.

[23] Id. at 88-89.

[24] Id. at 91-97.

[25] Rollo (G.R. Nos. 217985-86), p. 25.

[26] Rollo (G.R. Nos. 218020-21), pp. 28-29.

[27] Rep. of the Phils. v. Heirs of Saturnino Q. Borbon, et al., 750 Phil. 37, 48 (2015).

[28] Id.

[29] Spouses Mercado v. LBP, 760 Phil. 846, 856 (2015).

[30] 702 Phil. 491 (2013).

[31] Id. at 499-500.

[32] G.R. No. 190520, May 30, 2016, 791 SCRA 319.

[33] Id. at 330.

[34] 543 Phil. 497 (2007).

[35] Rollo (G.R. Nos. 217985-86), pp. 34 and 39.

[36] Rollo (G.R. Nos. 218020-21), p. 32.

[37] Id. at 39-40.

[38] AN ACT INSTITUTING A COMPREHENSIVE AGRARIAN REFORM PROGRAM TO PROMOTE SOCIAL JUSTICE AND INDUSTRIALIZATION, PROVIDING THE MECHANISM FOR ITS IMPLEMENTATION, AND FOR OTHER PURPOSES. Approved on June 10, 1988.

[39] Rollo (G.R. Nos. 218020-21), p. 48.

[40] Rollo (G.R. Nos. 217985-86), p. 171.

[41] G.R. Nos. 181912 & 183347, November 29, 2016.

[42] Revised Rules and Regulations Governing the Valuation of Lands Voluntarily Offered or Compulsorily Acquired Pursuant to Republic Act No. 6657.

[43] $LV = (CNI \times 0.6) + (CS \times 0.3) + (MV \times 0.1)$

Where:

LV = Land Value

CNI = Capitalized Net Income

CS = Comparable Sales

MV= Market Value

[44] Supra note 41.

[45] G.R. No. 196412, July 19, 2017.

[46] Rollo (G.R. Nos. 217985-86), p.14.

[47] Id. at 171.

[48] Apo Fruits Corporation v. CA, supra note 34.

[49] Rollo (G.R. Nos. 217985-86), pp. 124-125.

The Commission has determined and established that the distances of the property subject matter of this case to the different land marks in Tagum City are as follows:

- From the National Highway taking the road going to the Home for the Aged in Visayan Village it is 2.8 kilometers, more or less.
- From Villa Apura Subdivision, a low cost housing subdivision with 369 units it is 1.2 kilometers, more or less.
- To Nicoles Subdivision, a low cost housing project with at least 15 housing units it is 1.10 kilometers, more or less.
- To Apo Estate, a proposed multi-million agro-industrial zone, it is 6 kilometers more or less.

[50] Rollo (G.R. Nos. 218020-21), p. 18.

[51] Id. at 18-19.

[52] Id. at 52.

[53] 433 Phil. 106 (2002).

[54] Id. at 122-123.

[55] Land Bank of the Philippines v. Phil-Agro Industrial Corporation, G.R. No. 193987, March 13, 2017.

[56] LBP v. Avanceña, supra note 32, at 330.

[57] G.R. Nos. 193987, March 13, 2017.

[58] Rollo (G.R. Nos. 218020-21), pp. 151-161.

[59] Nacar v. Gallery Frames, et al., 716 Phil. 267 (2013).

[60] LBP v. Ibarra, et. al., 747 Phil. 691, 697 (2014).

[61] Rollo (G.R. Nos. 217985-86), pp. 66-67.

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