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SECOND DIVISION

[G.R. No. 163254. June 1, 2007]

REPUBLIC OF THE PHILIPPINES, *petitioner, vs.* **ALBINA STA. ANA-BURGOS,** *respondent.*

SYLLABUS

1. REMEDIAL LAW; CIVIL PROCEDURE; APPEALS; PETITION FOR REVIEW ON *CERTIORARI* TO THE SUPREME COURT UNDER RULE 45. — The jurisdiction of this Court under Rule 45 of the 1997 Rules of Civil Procedure is limited to the review and revision of errors of law. The Court is not bound to analyze and weigh evidence already presented and considered in prior proceedings. Absent any of the established grounds for exception to this rule, the Court is compelled to accept the findings of fact of the trial and the appellate courts.

2. CIVIL LAW; LAND TITLES; TAX DECLARATIONS; WHILE NOT CONCLUSIVE EVIDENCE OF OWNERSHIP, THEY CONSTITUTE PROOF OF CLAIM OVER THE REAL PROPERTY. — Respondent presented duly certified photocopies of the tax declarations covering the years 1945-1994 all of which are in her name or in the name of her predecessor-in-interest. She also submitted the receipt evidencing payment of real estate taxes for 1999 and a tax clearance dated January 13, 1999, issued by the Municipal Treasurer of Taytay, Rizal, showing payment of realty taxes on the property. While not a conclusive evidence of ownership, the tax declarations presented by respondent constitute proof that she has a claim of title over the lot. In *Ganila v. Court of Appeals*, we held that: Although tax declarations or realty tax payment of property are not conclusive evidence of ownership, nevertheless, they are good *indicia* of possession in the concept of owner for no one in his right mind would be paying taxes for a property that is not in his actual or at least constructive possession. They constitute at least proof that the holder has a claim of title over the property. The voluntary declaration of a piece of property for taxation purposes manifests not only one's sincere and honest desire to obtain title to the property

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and announces his adverse claim against the State and all other interested parties, but also the intention to contribute needed revenues to the Government. Such an act strengthens one's *bona fide* claim of acquisition of ownership.

APPEARANCES OF COUNSEL

The Solicitor General for petitioner.
Frederick F. Vallestero for respondent.

D E C I S I O N

TINGA, *J.*:

The Republic challenges the Decision dated December 3, 2003[1] of the Court of Appeals and its Resolution[2] dated April 19, 2004 in CA-G.R. CV No. 68098, respectively, affirming the decision of the Regional Trial Court of Antipolo City, Branch 72, which granted the registration of title of the subject property to respondent Albina Sta. Ana-Burgos, and denying reconsideration.

The facts, quoted from the assailed Decision, are as follows:

On January 26, 1999, Applicant Albina Sta. Ana-Burgos filed before the Regional Trial Court in Antipolo, Rizal an application (Exhibit A) for the registration of a parcel of land referred to as Lot 1984-C of the subdivision plan Csd-04-014170-F, Cad-688-D, Cainta-Taytay Cadastre. The subject property allegedly has an area of 850 square meters and is situated at Barangay San Juan in Taytay, Rizal (Exhibit N). The application which was raffled to Branch 79 of said Court and docketed as LRC No. 99-2288, essentially alleged x x x:

> 5. That the said land at the last assessment for the taxation was assessed with an assessed value of ₱255,000.00 under Tax Declaration No. TY004-18534, x x x.

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[1] *Rollo*, pp. 34-40; penned by Associate Justice B.A. Adefuin-De la Cruz and concurred in by Associate Justices Eliezer R. Delos Santos and Jose C. Mendoza.

[2] *Id.* at 41.

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6. That to the best knowledge of the applicant, she does not know of any mortgage or encumbrances affecting said land, or that any other person has any estate or interest therein, legal or equitable possession, remainder, reversion or expectancy.

7. That the applicant has been in continuous, uninterrupted, open, public, adverse and in concept of owners in possession of said parcel of land for more than fifty (50) years already or even before June 12, 1945.

8. That by way of tacking of possession, herein applicant and her predecessors-in-interest have been [in] open, actual, public, adverse, continuous, uninterrupted and in the concept of owners in possession, control and disposition of the subject parcel of land even before June 12, 1945 or for a period of more than fifty (50) years now or even before June 12, 1945.

9. That Applicant obtained title on said property from his father, MATEO I. STA. ANA on October 09, 1979 by virtue of a *KASULATAN NG PAGKAKALOOB* (Donation *Inter Vivos*, x xx).

10. That said land is not tenanted, nor occupied by any third person and is not covered by the Comprehensive Agrarian Reform Program (RA 6657).

11. That the names and addresses so far as known to the Applicant of the owners of all lands adjoining the above property are as follows, x x x

x x x x x x x x x

12. That the subject land is alienable and disposable x x x.

13. That the subject parcel of land is not covered by any grant or patent nor subject of any pending application therefor.

14. That the subject parcel of land is not covered by any title nor any prior decree of registration.

15. That the full name, residence, and post office address of the Applicant is:

x x x x x x x x x

Oppositor-appellant opposed the application on the following grounds: (a) neither the applicant nor her predecessor-in-interest

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has been in open, continuous, exclusive, notorious possession of the subject lot since June 12, 1945 or earlier, (b) the muniments of title alleged in or attached to the application are of recent vintage and do not constitute competent and sufficient evidence of the aforesaid possession or of a bonafide acquisition of the subject lot, (c) the claim of ownership in fee simple based on Spanish title or grant can no longer be availed of by the applicant who failed to file an appropriate application for registration within 6 months from February 16, 1976 as required by Presidential Decree No. 892, (d) the subject lot forms part of the public domain not subject to private appropriation, and (e) no notice of the application and its initial hearing was caused to be served on all the adjoining owners. x x x

At the initial hearing on June 17, 1999, applicant submitted the following documents to established the jurisdictional facts: Order dated February 4, 1999 setting initial hearing of the application x x x; notice of initial hearing issued by the Land Registration Authority x x x; LRA Report dated April 26, 1999 x x x; LRA certificate of publication in the Official Gazette x x x; volume 95 no. 19 of the Official Gazette x x x; affidavit of publication x x x as well as the April 21, 1999 issue of Balita x x x; Sheriff's Certificate of Posting x x x and the notice of appearance of the Office of the Solicitor General x x x. The trial court thereafter issued an order of general default against the whole world with the exception of appellant.

To substantiate her allegation, appellant (sic) testified that she was born on February 19, 1926; that the first time she visited the subject property was during peace time; that it used to be a ricefield but was now for commercial and residential purposes; that she acquired the subject property from her father, Mateo Sta. Ana, by way of donation *inter vivos*; that Mateo Sta. Ana inherited the subject property from his parents; that since ownership of the lot was transferred to her on October 9, 1979, she has been in open, continuous, exclusive, actual and notorious possession thereof; that the subject property is vacant with no trees or any improvements thereon; that it is an alienable and disposable land, and that applicant and her predecessors-in-interest have been in possession of the subject property for more than fifty years or before June 12, 1945 x x x.

In the course of her testimony, applicant presented the following documentary evidence: deed of donation *inter vivos* x x x; tax declarations x x x; certification from the Treasurer's office of the Municipality of Taytay x x x; survey plan xxx; technical description

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x x x; certification in lieu of geodetic engineer's certificate xxx; and a certification issued by the Forest Management Service of the Department of Environment and Natural Resources (Region IV) x x x.

Applicant likewise presented Maura Cruz and Ligaya Halina on the witness stand. The respective testimonies of Cruz, a seventy-year old widow and childhood friend of applicant, and Halina, a fifty-eight year old widow who has been applicant's friend since 1965, basically reiterated the declarations of applicant without stating additional facts or introducing new evidence. x x x.

On January 11, 2000, the trial court handed down its Decision confirming applicant's title over the subject property, holding x x x as follows:

> After due consideration of the evidence presented in this case, the Court finds merit on the same.
>
> Applicant has indubitably shown that she is the real and lawful owner of the land subject of the application having presented evidence distinctly showing the fact of transfer of the property and thus the owner in fee simple of subject property.
>
> Likewise applicant presented evidence that said property has been surveyed in her name duly approved by the Bureau of Lands.
>
> Applicant further showed tax declarations, present and past, and latest tax clearance for 1999 covering subject property all in the name of said applicant and the previous owners.
>
> More importantly, applicant has presented evidence that she has been in continuous, open, public, notorious, and exclusive possession and occupation of the aforementioned property in the concept of owner.
>
> Applicant have [sic] furthermore shown that the afore-described property is within the alienable and disposable lands of the public domain as borne out from the Certification issued by the Bureau of Lands specifically with regard to the approval of the Plan covering said property.[3]

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[3] *Id.* at 35-37.

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The Republic appealed the trial court's decision on the sole question of whether respondent was able to prove by sufficient evidence that she and her predecessor-in-interest have been in open, continuous and notorious possession, in the concept of owner, of the subject property since June 12, 1945 or earlier.

The Court of Appeals, affirming the findings of the trial court, ruled that respondent was able to sufficiently prove compliance with the requirements of law warranting judicial confirmation of title on the subject property to her.

The Republic's main argument is that the documentary and testimonial evidence presented by respondent do not sufficiently prove her ownership and possession of the subject property. Accordingly, it prays for the denial of her application for registration of title.

Respondent, on the other hand, asserts that she has presented adequate proof of ownership and possession of the subject property in the form of tax declarations, subdivision plan, and testimonial evidence.[4]

The jurisdiction of this Court under Rule 45 of the 1997 Rules of Civil Procedure is limited to the review and revision of errors of law. The Court is not bound to analyze and weigh evidence already presented and considered in prior proceedings. Absent any of the established grounds for exception to this rule, the Court is compelled to accept the findings of fact of the trial and the appellate courts.[5]

In this case, the question of whether respondent was able to adduce sufficient proof of ownership and possession of the subject property is one of fact as it invites the Court to re-evaluate the evidence and, ultimately, to substitute our judgment for that of the trial court and the Court of Appeals. However, matters of proof and evidence are beyond the power of the

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[4] *Id.* at 44-53; Comment dated 15 September 2004.

[5] *Republic v. Manna Properties, Inc.*, G.R. No. 146527, 31 January 2005, 450 SCRA 247, 257.

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Court to review under a Rule 45 petition[6] and we find no circumstance that would justify a departure from the rule.

The trial court and the Court of Appeals are in agreement that the documentary and testimonial proof submitted by respondent are sufficient to support her claim of ownership. This finding does not appear to be based on a misapprehension of facts nor is it unsupported by the evidence on record.

Respondent presented duly certified photocopies of the tax declarations covering the years 1945-1994 all of which are in her name or in the name of her predecessor-in-interest. She also submitted the receipt evidencing payment of real estate taxes for 1999 and a tax clearance dated January 13, 1999, issued by the Municipal Treasurer of Taytay, Rizal, showing payment of realty taxes on the property.[7] While not a conclusive evidence of ownership, the tax declarations presented by respondent constitute proof that she has a claim of title over the lot. In *Ganila v. Court of Appeals*,[8] we held that:

> Although tax declarations or realty tax payment of property are not conclusive evidence of ownership, nevertheless, they are good *indicia* of possession in the concept of owner for no one in his right mind would be paying taxes for a property that is not in his actual or at least constructive possession. They constitute at least proof that the holder has a claim of title over the property. The voluntary declaration of a piece of property for taxation purposes manifests not only one's sincere and honest desire to obtain title to the property and announces his adverse claim against the State and all other interested parties, but also the intention to contribute needed revenues to the Government. Such an act strengthens one's *bona fide* claim of acquisition of ownership.

Moreover, respondent showed that the subject property was duly surveyed in her name; that it is covered by a technical description issued by the Chief Survey Division, Regional

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[6] *Id.*

[7] Records, pp. 106-107; RTC Decision dated January 11, 2000.

[8] G.R. No. 150755, 28 June 2005, 461 SCRA 435, 448, citing *Alcaraz v. Tangga-an*, G.R. No. 128568, 9 April 2003, 401 SCRA 84, 90-91.

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Technical Director, Bureau of Lands; that the same is not mortgaged or encumbered to any person; and that it is within the alienable and disposable lands of the public domain as borne out by the approved plan covering the property. She also presented a document issued by the Office of the Provincial Engineer, Pasig City, dated July 31, 1997, showing that the Provincial Government of Rizal has no right, interest, or project which may be affected by the registration of the subject property, and a Certification from the Community Environment and Natural Resources Office to the effect that the property is not covered by any kind of public land application.[9]

Apart from respondent herself, the two other witnesses presented testified that respondent and her predecessor-in-interest had been in possession of the subject property for the requisite thirty (30) years, even more. Thus, from all indications, the finding of the trial court and the Court of Appeals that respondent had been in continuous, open, notorious and exclusive possession and occupation of the subject property in the concept of owner warranting registration thereof in her name is supported by the evidence on record. While the Solicitor General disputes the fact of respondent's possession, no contrary evidence has been presented which could frustrate respondent's position.

All told, respondent established a registrable title to the residential-*cum*-commercial 850-square meter piece of land.

WHEREFORE, the instant petition is *DENIED*. The Decision dated December 3, 2003 of the Court of Appeals and its Resolution dated April 19, 2004 are *AFFIRMED*. No pronouncement as to costs.

SO ORDERED.

Quisumbing (Chairperson), Carpio, and *Velasco, Jr., JJ.,* concur.

Carpio Morales, J., on official leave.

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[9] Records, pp. 107-109.