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the sum assured during the effectivity of an insurance plan are subject to documentary stamp tax, but because documentary stamp tax is levied on every document which establishes that insurance was made or renewed upon a life.

WHEREFORE, the petition is *GRANTED*. The April 29, 2005 Decision and the July 27, 2005 Resolution of the Court of Appeals in CA-G.R. SP No. 70600 are hereby *SET ASIDE*. Respondent Manila Bankers' Life Insurance Corp. is hereby ordered to pay petitioner Commissioner of Internal Revenue the deficiency documentary stamp tax in the amount of ₱1,646,449.26, plus the delinquency penalties of 25% surcharge on the amount due and 20% annual interest from January 5, 2000 until fully paid.

SO ORDERED.

Corona, C.J. (Chairperson), Velasco, Jr., del Castillo, and *Perez, JJ.,* concur.

SECOND DIVISION

[G.R. No. 169599. March 16, 2011]

REPUBLIC OF THE PHILIPPINES, *petitioner, vs.* **JUANITO MANIMTIM, JULIO UMALI, represented by AURORA U. JUMARANG, SPOUSES EDILBERTO BAÑANOLA and SOFIA BAÑANOLA, ZENAIDA MALABANAN, MARCELINO MENDOZA, DEMETRIO BARRIENTOS, FLORITA CUADRA, and FRANCISCA MANIMTIM,** *respondents.*

SYLLABUS

1. CIVIL LAW; LAND REGISTRATION; PRESIDENTIAL DECREE NO. 1529 (THE PROPERTY REGISTRATION

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DECREE); APPLICATION FOR REGISTRATION OF TITLE UNDER SECTION 14(1); REQUISITES.— [A]pplicants for registration of title under Section 14(1) [of P.D. No. 1529] must sufficiently establish: (*1*) that the subject land forms part of the disposable and alienable lands of the public domain; (*2*) that the applicant and his predecessors-in-interest have been in open, continuous, exclusive and notorious possession and occupation of the same; and (*3*) that it is under a *bona fide* claim of ownership since June 12, 1945, or earlier. These the respondents must prove by no less than clear, positive and convincing evidence.

2. ID.; ID.; ID.; ID.; NOT COMPLIED WITH IN CASE AT BAR.— In case at bench, the respondents failed to establish that the subject lots were disposable and alienable lands. Although respondents attached a photocopy of a certification dated August 16, 1988 from the District Land Officer, LMS, DENR, attesting that the subject lots were not covered by any public land applications or patents, and another certification dated August 23, 1988 from the Office of the District Forester, Forest Management Bureau, DENR, attesting that the subject lots have been verified, certified and declared to be within the alienable or disposable land of Tagaytay City on April 5, 1978, they were not able to present the originals of the attached certifications as evidence during the trial. Neither were they able to present the officers who issued the certifications to authenticate them. x x x Hence, there is no proof that the subject lots are disposable and alienable lands. Moreover, the records failed to show that the respondents by themselves or through their predecessors-in-interest have been in open, exclusive, continuous, and notorious possession and occupation of the subject lands, under a bona fide claim of ownership since June 12, 1945 or earlier. The respondents presented the testimonies of Juanito Manimtim (*Juanito*), Edilberto Bañanola, Jacinto Umali, Eliseo Ganuelas, Isabelo Umali, and Engr. Vivencio Valerio and tax declarations to prove possession and occupation over the subject lots. These declarations and documents, however, do not suffice to prove their qualifications and compliance with the requirements.

3. ID.; ID.; GENERAL STATEMENTS THAT ARE MERE CONCLUSIONS OF LAW AND NOT FACTUAL PROOF

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OF POSSESSION ARE UNAVAILING AND CANNOT SUFFICE.— Juanito failed to substantiate his general statement that his great grandparents were in possession of the subject lots for a period of over 40 years. He failed to give specific details on the actual occupancy by his predecessors-in-interest of the subject lots or mode of acquisition of ownership for the period of possession required by law. It is a rule that general statements that are mere conclusions of law and not factual proof of possession are unavailing and cannot suffice. An applicant in a land registration case cannot just harp on mere conclusions of law to embellish the application but must impress thereto the facts and circumstances evidencing the alleged ownership and possession of the land.

4. ID.; ID.; TAX DECLARATIONS AND RECEIPTS ARE MERELY *INDICIA* OF A CLAIM OF OWNERSHIP.— Well settled is the rule that tax declarations and receipts are not conclusive evidence of ownership or of the right to possess land when not supported by any other evidence. The fact that the disputed property may have been declared for taxation purposes in the names of the applicants for registration or of their predecessors-in-interest does not necessarily prove ownership. They are merely *indicia* of a claim of ownership.

5. REMEDIAL LAW; ACTIONS; ESTOPPEL; THE STATE CANNOT BE ESTOPPED BY THE OMISSION, MISTAKE OR ERROR OF ITS OFFICIALS OR AGENTS.— [T]he fact that the public prosecutor of Tagaytay City did not contest the respondents' possession of the subject property is of no moment. The absence of opposition from government agencies is of no controlling significance because the State cannot be estopped by the omission, mistake or error of its officials or agents.

APPEARANCES OF COUNSEL

The Solicitor General for petitioner.
Andolana Law Firm for respondents.

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D E C I S I O N

MENDOZA, *J.*:

Assailed in this petition is the September 5, 2005 Decision[1] of the Court of Appeals *(CA)* in CA-G.R. CV No. 74720, which reversed and set aside the February 15, 2000 Amended Judgment[2] of the Regional Trial Court, Branch 18, Tagaytay City *(RTC)*, and reinstated the March 31, 1997 Judgment[3] granting the respondents' application for registration of Lot 3857 but deferring the approval of the application for Lot 3858.

The Facts

Records show that on December 3, 1991, Juanito Manimtim, Julio Umali, Spouses Edilberto Bañanola and Sofia Bañanola, Zenaida Malabanan, Marcelino Mendoza, Demetrio Barrientos, Florita Cuadra, and Francisca Manimtim *(respondents)* filed with the RTC two applications for registration and confirmation of their title over two (2) parcels of land, designated as Lot 3857 (Ap-04-006225) with an area of 38,213 square meters and Lot 3858 (Ap-04-006227) with an area of 9,520 square meters, located in Barangay Sungay, Tagaytay City.

Julio Umali died while the case was pending and he was substituted by his heirs namely: Guillermo, Jose, Gerardo, Meynardo, Jacinto, and Ernesto, all surnamed Umali, and Aurora Umali-Jumarang.

The respondents alleged that they are the owners *pro indiviso* and in fee simple of the subject parcels of land; that they have acquired the subject parcels of land by purchase or assignment of rights; and that they have been in actual, open, public, and continuous possession of the subject land under claim of title exclusive of any other rights and adverse to all

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[1] *Rollo*, pp. 29-50. Penned by Associate Justice Vicente Q. Roxas with Associate Justice Portia Aliño-Hormachuelos and Associate Justice Juan Q. Enriquez, Jr., concurring.

[2] CA *rollo*, pp. 81-92.

[3] *Id.* at 75-80.

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other claimants by themselves and through their predecessors-in-interest since time immemorial.

In support of their applications, the respondents submitted blueprint plans of Lot 3857 and Lot 3858, technical descriptions, certifications in lieu of lost geodetic engineer's certificates, declarations of real property tax, official receipts of payment of taxes, real property tax certifications, and deeds of absolute sale.

The RTC set the initial hearing of the case on May 20, 1992 after compliance with all the requirements of the law regarding publication, mailing and posting.

On February 19, 1992, the Republic of the Philippines, through the Office of the Solicitor General *(OSG)*, opposed the respondents' twin application on the following grounds:

1] Neither the applicants nor their predecessors-in-interest have been in open, continuous, exclusive, and notorious possession and occupation of the land in question since June 12, 1945 or prior thereto;

2] The muniments of title, that is, tax declaration and tax receipts, attached to or alleged in the application, do not constitute competent and sufficient evidence of a bona fide acquisition of the land applied for registration;

3] This is a claim of ownership on the basis of a Spanish title or grant, which has been barred as a mode of proving acquisition; and

4] The land is part of the public domain belonging to the Republic of the Philippines, which is not subject to private appropriation.[4]

On May 15, 1992, the Land Registration Authority *(LRA)* transmitted to the RTC a report dated April 29, 1992 stating that there were discrepancies in Plans Ap-04-006225 (Lot 3857) and Ap-04-006227 (Lot 3858) and referred the matter to the Land Management Sector *(LMS)*, now called the Land

[4] *Rollo,* p. 32.

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Management Bureau of the Department of Environment and Natural Resources *(DENR)*, for verification and correction.

On May 20, 1992, Moldex Realty, Inc. *(MOLDEX)* opposed the applications on the ground that it is the registered owner of a parcel of land designated as Lot 4, Psu-108624 and technically described in Transfer Certificate of Title *(TCT)* No. T-20118 and that the metes and bounds of Lot 3857 and Lot 3858 overlapped its lot by about 14,088 square meters. MOLDEX, therefore, prayed that the overlapping portion be excluded from the applications.

On June 30, 1993, the respondents and MOLDEX filed a joint motion requesting the RTC to appoint a team of commissioners composed of a government representative from the Survey Division, LMS, DENR; Engr. Vivencio L. Valerio, representing the respondents; and Engr. Romeo Durante, representing MOLDEX, to conduct an actual ground verification and relocation survey to assist the RTC in resolving the controversy on the location and position of the subject lots. On that same day, the RTC granted the joint motion and directed the team of commissioners to submit its findings within 15 days after the termination of the ground verification and relocation survey.

On January 19, 1995, Robert C. Pangyarihan, the Chief of Survey Division, LMS, DENR, transmitted to the RTC the report of Engr. Alexander L. Jacob *(Engr. Jacob)*, based on the verification and relocation survey he conducted in the presence of the respondents and MOLDEX, which found an encroachment or overlapping on Lot 4, Psu-108624. The report stated the following findings and recommendations:

3.5. Lot 4, Psu-108624 is an older approved survey previously decreed and, therefore, it is the survey which was encroached upon or overlapped by Lot 1, Psu-176181;Lot 1, Psu-176182; and Lot 1 & 2 Psu-176184.

4. RECOMMENDATIONS

4.1 In view of the foregoing findings of encroachment on decreed survey, the portions labeled as "A" "B" "C" and "D" should be segregated from Lot 1, Psu-176181; Lot 1 & 2, 176184; and Lot 1 & 2 Psu-176182; respectively, which process involves the

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amendment of said plans to be submitted for approval by the Regional Office.

4.2 It is further recommended that the point of reference or "tie point" of Lot 1, Psu-176181, Lot 1, Psu-176182, Lot 1, Psu-176182 and Lot 3, Psu-176181 be changed to BLLM No. 5, Tagaytay Cadastre, the said amendment being warranted by the findings of this verification survey thru direct traverse connection of the corner boundaries of said lots from BLLM No. 5 which is relatively near to subject lots.[5]

On March 31, 1997, the RTC handed down its Judgment granting the respondents' application for registration of Lot 3857 of Plan Ap-04-006227 but deferred the approval of registration of Lot 3858 pending the segregation of 4,243 square meter portion thereof which was found to belong to MOLDEX.

On April 29, 1997, the respondents filed a motion for partial new trial on the following grounds:

1] Newly discovered evidence explaining that when they were in the process of amending plan Ap-04-006227 of Lot 3858, they found out that the sketch plan that was furnished to them by the LRA, upon their request, showed no overlapping between their property and that of MOLDEX; and

2] Insufficiency of evidence because the plan prepared by Engr. Jacob, which was the basis of his report, was not signed by the respondents or their representatives and the LRA was not informed of these developments.

On October 27, 1997, Director Felino M. Cortez *(Director Cortez)* of the LRA Department of Registration transmitted a supplementary report to the RTC dated October 1, 1997, which found that Lot 3858 did not encroach on MOLDEX's property. Likewise, the supplementary report made the following recommendations:

1. To approve the correction made by the Lands Management Sector on the boundaries of Lot 3858, Cad. 355 along lines 2-3 and 9-1 which is Lot 4-B, Psu-105624 Amd. as mentioned in paragraph 2 hereof; and

[5] *Id.* at 33-34.

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2. The judgment dated March 31, 1997 with respect to Lot 3858, Cad. 355 item #2 of the dispositive portion be amended accordingly.[6]

On January 29, 1998, MOLDEX filed an opposition to the respondents' motion for partial new trial for lack of a supporting affidavit of the witness by whom such evidence would be given or a duly authenticated document which was supposed to be introduced in evidence as required by Section 2, Rule 37 of the Revised Rules of Court.

On September 3, 1998, the RTC granted the respondents' motion for partial new trial.

On February 15, 2000, the RTC, after due hearing and pleadings submitted by the parties, rendered an Amended Judgment by also approving the application for the confirmation and registration of Lot 3858 of Plan Ap-04-006227, Cad. 355, Tagaytay Cadastre, Barangay Sungay, Tagaytay City.

The OSG and MOLDEX filed their respective appeals with the CA based on the following

ASSIGNMENT OF ERRORS

For MOLDEX:

THE TRIAL COURT GRAVELY ERRED IN APPROVING THE APPLICATION FOR REGISTRATION OF LOT 3858 DESPITE FINDINGS OF ENCROACHMENT BASED ON ACTUAL GROUND VERIFICATION SURVEY CONDUCTED PURSUANT TO ITS OWN ORDER.

THE TRIAL COURT GRAVELY ERRED IN GIVING CREDENCE TO THE SUPPLEMENTARY REPORT DATED 1 OCTOBER 1997 ISSUED BY THE LRA THRU DIRECTOR FELINO CORTEZ.

THE TRIAL COURT GRAVELY ERRED IN SETTING ASIDE THE REPORT ON THE ACTUAL GROUND VERIFICATION SURVEY PREPARED BY ENGR. ALEXANDER JACOB DESPITE COMPLETE ABSENCE OF ANY EVIDENCE TO CONTRADICT ITS VERACITY AND CORRECTNESS.

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[6] *Id.* at 38.

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THE TRIAL COURT GRAVELY ERRED IN RULING THAT DENIAL OF THE REGISTRATION FOR LOT 3858 WILL VIOLATE SECTION 19, PARAGRAPH 2 OF P.D. 1529.

For the OSG:

THE TRIAL COURT ERRED IN GRANTING THE APPLICATION FOR REGISTRATION OF ORIGINAL TITLE FOR FAILURE OF THE APPELLEES TO SUBMIT IN EVIDENCE THE ORIGINAL TRACING CLOTH PLAN OR SEPIA OF THE LAND APPLIED FOR.

THE TRIAL COURT ERRED IN FINDING THAT APPELLEES, BY THEMSELVES AND THROUGH THEIR PREDECESSORS-IN-INTEREST, HAVE BEEN IN POSSESSION OF THE DISPUTED LANDS IN THE CONCEPT OF OWNER, OPENLY AND ADVERSELY FOR THE PERIOD REQUIRED BY LAW.

On September 5, 2005, the CA reversed and set aside the February 15, 2000 Amended Judgment of the RTC and reinstated its earlier March 31, 1997 Judgment. The dispositive portion of the CA Decision reads:

> WHEREFORE, the February 15, 2000 Amended Judgment of the Regional Trial Court of Tagaytay City, Branch 18 is hereby REVERSED and SET ASIDE and in its stead, the earlier March 31, 1997 Judgment is hereby REINSTATED whereby registration as to LOT 3857 is hereby APPROVED while registration as to LOT 3858 is hereby DENIED until such time that the encroachment on the land of MOLDEX REALTY, INC. is separated and removed.

The CA held, among others, that the January 19, 1995 Report made by Engr. Jacob of the LMS, DENR was more reliable than the supplementary report dated October 1, 1997 of Director Cortez of the Department of Registration, LRA. The CA reasoned out that the January 19, 1995 Report which found that Lot 3858 encroached on the property of MOLDEX was based on an actual field verification and actual relocation survey ordered by the RTC upon joint motion of the parties. On the other hand, the supplementary report dated October 1, 1997 which found no encroachment was only based on an unreliable "table survey" of existing data and plans which were actually not verified in the field.

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The CA likewise ruled that although the respondents failed to submit in evidence the original tracing cloth plan or sepia of the subject lots (Lots 3857 and 3858), these were sufficiently identified with the presentation of the blueprint copy of Plans Ap-04-006225 and Ap-04-006227 and the technical descriptions duly certified by the Land Management Bureau.

Hence, the OSG filed this petition.

ISSUE

WHETHER OR NOT THE COURT OF APPEALS ERRED IN REINSTATING THE MARCH 31, 1997 DECISION OF THE REGIONAL TRIAL COURT WHICH APPROVED THE APPLICATION FOR REGISTRATION OF LOT 3857 BUT DEFERRED THE APPROVAL OF REGISTRATION OF LOT 3858.

The OSG argues that the respondents have not shown a registrable right over Lot 3857. According to the OSG, respondents' evidence is insufficient to establish their alleged possession over Lot 3857 to warrant its registration in their names. Despite their claim that their predecessors-in-interest have been in possession of Lot 3857 for over 40 years at the time of their application for registration in December 1991, it appears that their possession only started in 1951 which falls short of the legal date requirement of possession, that is, since June 12, 1945 or earlier. The respondents simply made a general statement that their possession and that of their predecessors-in-interest have been adverse, continuous, open, public, peaceful and in the concept of an owner for the required number of years. Their general statements simply lack supporting evidence.

The OSG further contends that the respondents' claim over the subject lots suffer from the following infirmities, to wit:

1] The alleged deed of absolute sale upon which Juanito Manimtim *(Juanito)* anchors his claim over the lot is a mere xerox copy and mentions only an area of 6,225 square meters and not 11,577.44 square meters as claimed by him.

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2] The signature appearing in the deed of sale as allegedly belonging to Julio Umali as vendor is actually that of his daughter, Aurora, who, as far as Juanito knows, was not authorized to sign for and in behalf of her father.

3] Likewise, in the case of Edilberto Bañanola, the alleged deed of absolute sale upon which he banks his claim on the subject land is a mere xerox copy.

4] Jacinto and Isabelo Umali, claiming that they inherited the land they seek to be registered in their names, have not adduced any evidence to substantiate this claim.

5) As to Eliseo Granuelas, representing Zenaida Malabanan, he failed to present any instrument to substantiate her claim that her parents bought the claimed property from Julio Umali.

On the other hand, the respondents aver that the petition violates Section 2, Rule 45 of the Rules of Court because the CA decision dated September 5, 2005 is not yet final in view of the unresolved issues raised in their motion for reconsideration dated September 27, 2005. The respondents likewise claim that the RTC decision dated February 15, 2000 refers only to Lot 3858, Plan Ap-04006227 and that it was promulgated in accordance with the fundamental requirements in the land registration of Commonwealth Act No. 141 and Presidential Decree *(P.D.)* No. 1529.

They further argue that the OSG, represented by the City Prosecutor of Tagaytay, did not raise the issues, currently put forward by the OSG, in all the hearings before the RTC. Neither did the OSG contest the respondents' possession of Lot 3858 and 3857. In fact, Lot 3858, Plan Ap-04-006227, together with the other adjoining lots, is originally listed in the original copy of the tracing cloth of Tagaytay Cadastre Map as those belonging to the respondents' grandmother, Agapito Magsumbol, and/or Julio Umali.

Finally, the respondents aver that insofar as Lot No. 3857 is concerned, Original Certificate of Title No. 0-741 was issued in their names pursuant to the decision dated March 31, 1997

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and that the derivative transfer certificates of title were already registered in their names in compliance with the order for the issuance of the decree dated December 14, 1998 issued by the Land Registration Court in LRC No. TG-399.

In reply, the OSG asserts that the issue raised by the respondents has been rendered moot with the denial by the CA of their motion for reconsideration in its resolution dated March 13, 2006. The OSG further claims that under the Regalian Doctrine, all lands of whatever classification belong to the state. Hence, the respondents have the burden to show, even in the absence of an opposition, that they are the absolute owners of the subject lots or that they have continuously possessed the same under claim of ownership since June 12, 1945.

The Court's Ruling

In its September 5, 2005 Decision, the CA ruled in favor of the respondents by approving their application for registration of Lot 3857 but denying their application for registration of Lot 3858 until such time that the encroachment on the land of MOLDEX would have been separated and removed. The CA, however, did not rule on the second and more important issue of whether the respondents were qualified for registration of title.

After going over the records, the Court agrees with the OSG that the respondents indeed failed to sufficiently prove that they are entitled to the registration of the subject lands.

Sec. 14(1) of P.D. No. 1529[7] in relation to Section 48(b) of Commonwealth Act 141, as amended by Section 4 of P.D. No. 1073,[8] provides:

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[7] Amending and Codifying the Laws Relative to Registration of Property and for other Purposes.

[8] Extending the Period of Filing Applications for Administrative Legalization (Free Patent) and Judicial Confirmation of Imperfect and Incomplete Titles to Alienable and Disposable Lands in the Public Domain under Chapter VII and Chapter VIII of Commonwealth Act No. 141, as amended, for eleven (11) years commencing on January 1, 1977.

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SEC. 14. *Who may apply*.—The following persons may file in the proper Court of First Instance [now *Regional Trial Court*] an application for registration of title to land, whether personally or through their duly authorized representatives:

(1) Those who by themselves or through their predecessors-in-interest have been in open, continuous, exclusive and notorious possession and occupation of alienable and disposable lands of the public domain under a *bona fide* claim of ownership since June 12, 1945, or earlier.

x x x x x x x x x

Section 48. The following described citizens of the Philippines, occupying lands of the public domain or claiming to own any such lands or an interest therein, but whose titles have not been perfected or completed, may apply to the Court of First Instance [now Regional Trial Court] of the province where the land is located for confirmation of their claims and the issuance of a certificate of title therefor, under the Land Registration Act, to wit:

x x x x x x x x x

(b) Those who by themselves or through their predecessors-in-interest have been in open, continuous, exclusive and notorious possession and occupation of agricultural lands of the public domain, under a *bona fide* claim of acquisition of ownership, **since June 12, 1945, or earlier**, immediately preceding the filing of the application for confirmation of title except when prevented by war or *force majeure*. These shall be conclusively presumed to have performed all the conditions essential to a Government grant and shall be entitled to a certificate of title under the provisions of this chapter. [Emphasis supplied]

Based on these legal parameters, applicants for registration of title under Section 14(1) must sufficiently establish: (*1*) that the subject land forms part of the disposable and alienable lands of the public domain; (*2*) that the applicant and his predecessors-in-interest have been in open, continuous, exclusive and notorious possession and occupation of the same; and (*3*) that it is under a *bona fide* claim of ownership since June 12, 1945, or earlier.[9]

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[9] *Republic of the Philippines v. Ching*, G.R. No. 186166, October 20, 2010.

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These the respondents must prove by no less than clear, positive and convincing evidence.[10]

In the case at bench, the respondents failed to establish that the subject lots were disposable and alienable lands.

Although respondents attached a photocopy of a certification[11] dated August 16, 1988 from the District Land Officer, LMS, DENR, attesting that the subject lots were not covered by any public land applications or patents, and another certification[12] dated August 23, 1988 from the Office of the District Forester, Forest Management Bureau, DENR, attesting that the subject lots have been verified, certified and declared to be within the alienable or disposable land of Tagaytay City on April 5, 1978, they were not able to present the originals of the attached certifications as evidence during the trial. Neither were they able to present the officers who issued the certifications to authenticate them.

A careful scrutiny of the respondents' Offer of Evidence[13] would show that only the following were offered as evidence:

1) blue print plans of AP-04-006225 and AP-04-006227
2) technical descriptions of Lot 3857 and 3858
3) surveyor's certificates for Lot 3857 and 3858
4) photo-copy of the deed of sale dated September 17, 1971
5) jurisdictional requirements of posting and publication
6) tax declarations
7) tax receipts

Hence, there is no proof that the subject lots are disposable and alienable lands.

Moreover, the records failed to show that the respondents by themselves or through their predecessors-in-interest have been in open, exclusive, continuous, and notorious possession

[10] *Republic of the Philippines v. Dela Paz*, G.R. No. 171631, November 15, 2010.

[11] Records, p. 62.

[12] *Id.* at 63.

[13] *Id.* at 105-112.

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and occupation of the subject lands, under a *bona fide* claim of ownership since June 12, 1945 or earlier.

The respondents presented the testimonies of Juanito Manimtim *(Juanito)*, Edilberto Bañanola, Jacinto Umali, Eliseo Ganuelas, Isabelo Umali, and Engr. Vivencio Valerio and tax declarations to prove possession and occupation over the subject lots. These declarations and documents, however, do not suffice to prove their qualifications and compliance with the requirements.

Juanito testified, among others, that he is a co-owner of the subject lots[14] and that his ownership covers about 11,577.14 square meters of the subject lots;[15] that he acquired his possession through a deed of absolute sale[16] dated September 17, 1971 from Julio Umali *(Julio)*;[17] that the 11,577.14 square meter property has been covered by three (3) tax declarations;[18] and that his great grandparents were in possession of the subject lots for a period of 40 years.[19]

Juanito, however, could not show a duplicate original copy of the deed of sale dated September 17, 1991. Moreover, a closer look at the deed of absolute sale dated September 17, 1991 would show that, for and in consideration of the amount of ₱10,000.00, the sale covered only an area of 6,225 square meters of Lot 1, Plan Psu-176181 (Lot 3858) and not 11,577.44 square meters as claimed. Juanito explained that only the 6,225 square meter portion (Tax Declaration No. 018-0928)[20] was covered by the subject deed of absolute sale while the two (2) other portions (Tax Declaration No. 018-0673 and Tax Declaration No. 018-0748 covering 2,676.40 square meters each)[21] were

[14] TSN, October 16, 1992, pp. 4-5.

[15] TSN, October 16, 1992, p. 8.

[16] Exh. "J", Records, p. 113.

[17] TSN, October 16, 1992, p. 11.

[18] TSN, October 16, 1992, pp. 8-10.

[19] TSN, October 16, 1992, p. 11.

[20] Records, p. 10.

[21] *Id.* at 22-23.

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not covered by any deed of sale because Julio knew that these other portions were already owned by him (Juanito).[22] So, no deed of sale was executed between the two of them after he paid Julio the price for the portions covered by Tax Declaration No. 018-0673 and Tax Declaration No. 018-0748.[23] He was not able to show, however, any other document that would support his claim over the portions beyond 6,225 square meters.

In any event, Juanito failed to substantiate his general statement that his great grandparents were in possession of the subject lots for a period of over 40 years. He failed to give specific details on the actual occupancy by his predecessors-in-interest of the subject lots or mode of acquisition of ownership for the period of possession required by law. It is a rule that general statements that are mere conclusions of law and not factual proof of possession are unavailing and cannot suffice. An applicant in a land registration case cannot just harp on mere conclusions of law to embellish the application but must impress thereto the facts and circumstances evidencing the alleged ownership and possession of the land.[24]

Like Juanito, the testimonies of Edilberto Bañanola, Jacinto Umali, Eliseo Ganuelas, and Isabelo Umali were all unsubstantiated general statements.

Edilberto Bañanola *(Edilberto)* claims that he owns a portion of Lot 3857 based on Tax Declaration No. GR-018-1058-R[25] covering 5,025 square meters and Tax Declaration No. GR-018-1059-R[26] covering 6,225 square meters.[27] According to him, he bought the subject property from Hilarion Maglabe and Juanito Remulla through a deed of absolute sale[28] dated

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[22] TSN, November 6, 1992, p. 7.

[23] TSN, November 6, 1992, p. 21.

[24] *Republic of the Philippines v. Dela Paz, supra* note 10.

[25] Records, p. 117.

[26] *Id.* at 118.

[27] TSN, November 11, 1992, pp. 3-4.

[28] Records, pp. 119-121.

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February 6, 1978.[29] To prove the same, he presented several tax declarations[30] in the names of Hilarion Maglabe and Juanito Remulla. He further asserts that he has been in actual, continuous and uninterrupted possession of the subject property since he purchased it in 1978.[31]

Like Juanito, however, Edilberto failed to present a duplicate original copy of the deed of sale dated February 6, 1978 and validate his claim that he himself and his predecessors-in-interest have been in open, exclusive, continuous, and notorious possession and occupation of the subject land, under a *bona fide* claim of ownership since June 12, 1945 or earlier.

As for Jacinto Umali and Eliseo Ganuelas, they likewise failed to authenticate their claim of acquisition through inheritance and acquisition through purchase, respectively.

Apparently, the respondents' best evidence to prove possession and ownership over the subject property were the tax declarations issued in their names. Unfortunately, these tax declarations together with their unsubstantiated general statements and mere xerox copies of deeds of sale are not enough to prove their rightful claim. Well settled is the rule that tax declarations and receipts are not conclusive evidence of ownership or of the right to possess land when not supported by any other evidence. The fact that the disputed property may have been declared for taxation purposes in the names of the applicants for registration or of their predecessors-in-interest does not necessarily prove ownership. They are merely *indicia* of a claim of ownership.[32]

Finally, the fact that the public prosecutor of Tagaytay City did not contest the respondents' possession of the subject property is of no moment. The absence of opposition from government agencies is of no controlling significance because the State cannot

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[29] TSN, November 11, 1992, p. 5.

[30] Records, pp. 124-132.

[31] TSN, November 11, 1992, p. 11.

[32] *Republic of the Philippines v. Dela Paz, supra* note 10.

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be estopped by the omission, mistake or error of its officials or agents.[33]

WHEREFORE, the petition is *GRANTED*. Accordingly, the September 5, 2005 Decision of the Court of Appeals in CA-G.R. CV No. 74720 is hereby *REVERSED* and *SET ASIDE* and another judgment entered denying the application for land registration of the subject properties.

SO ORDERED.

Carpio (Chairperson), Velasco, Jr.,[*] *Peralta,* and *Abad, JJ.,* concur.

FIRST DIVISION

[G.R. No. 169717. March 16, 2011]

SAMAHANG MANGGAGAWA SA CHARTER CHEMICAL SOLIDARITY OF UNIONS IN THE PHILIPPINES FOR EMPOWERMENT AND REFORMS (SMCC-SUPER), ZACARRIAS JERRY VICTORIO — Union President, *petitioner, vs.* **CHARTER CHEMICAL AND COATING CORPORATION,** *respondent.*

SYLLABUS

1. LABOR AND SOCIAL LEGISLATION; LABOR CODE; LABOR RELATIONS; LABOR ORGANIZATIONS; CHARTERING AND CREATION OF A LOCAL CHARTER; CHARTER CERTIFICATE; NEED NOT BE EXECUTED UNDER OATH IN CASE AT BAR.— [T]he *Sama-samang Pahayag ng Pagsapi*

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[33] *Republic of the Philippines v. Lao*, 453 Phil. 189 (2003).

[*] Designated as additional member in lieu of Associate Justice Antonio Eduardo B. Nachura, per Special Order No. 933 dated January 24, 2011.