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Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **March 3, 2021** *which reads as follows:*

"G.R. No. 240372 – SCIENCE PARK OF THE PHILIPPINES, INC., *petitioner, versus* **REPUBLIC OF THE PHILIPPINES,** *respondent.*

This is a Petition for Review on *Certiorari*[1] (Petition) under Rule 45 of the Rules of Court (Rules) which seeks the reversal of the Decision[2] dated January 26, 2018 (assailed Decision) and Resolution[3] dated June 27, 2018 (assailed Resolution) of the Court of Appeals[4] (CA), in CA-G.R. CV No. 107194.

The Facts

This Petition of the Science Park of the Philippines, Inc. (SPPI) stems from an application for original registration (Application) under Presidential Decree No. (P.D.) 1529,[5] otherwise known as the "Property Registration Decree", concerning a 3,171-square meter parcel of land situated in Barangay Luta Norte, Malvar, Batangas (subject property).[6]

In the Application, SPPI alleged that the subject property originally belonged to the late spouses Antonia and Dominador Lat (Spouses Lat) and later acquired by their heirs Thelma L. Lat

- over – eighteen (18) pages ...

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1 *Rollo,* pp. 12-35.

2 Id. at 48-58. Penned by Associate Justice Jose C. Reyes, Jr. (a retired Member of the Court) and concurred in by Associate Justices Elihu A. Ybañez and Pedro B. Corales.

3 Id. at 60-61.

4 Fourth Division and Former Fourth Division, respectively.

5 AMENDING AND CODIFYING THE LAWS RELATIVE TO REGISTRATION OF PROPERTY AND FOR OTHER PURPOSES, June 11, 1978.

6 *Rollo*, p. 48.

(Thelma), Corazon L. Pastrana (Corazon), and Mariano L. Lat (Mariano) (collectively, Lat Heirs) through succession. The Lat Heirs, in turn, conveyed the subject property to SPPI through a Deed of Absolute Sale dated January 6, 2014.[7]

With no private party appearing to oppose the application and following compliance with posting and publication requirements, SPPI was permitted to present supporting evidence, which included, among others: (i) tax declarations dating back to 1954 issued in the name of Antonia's mother, Angela;[8] (ii) a *Kasulatan ng Pagkakaloob* dated November 30, 1956 executed by Mateo Lat in favor of Antonia's father; (iii) testimonies of employees from the Department of Environment and Natural Resources-City Environment and Natural Resources Office (DENR-CENRO) Batangas and the National Mapping and Resource Information Authority (NAMRIA) confirming that the subject property was within the alienable and disposable zone under Land Classification (LC) Map No. 3601; (iv) DENR Administrative Order (DAO) No. 97-37;[9] (v) the testimony of Jose Alidio (Alidio), neighbor of the Lat family and longtime resident of Barangay Luta Norte; and (vi) testimony of Thelma.[10]

SPPI submitted that during Antonia's possession of the subject property, she and her husband, Dominador managed and cultivated the same as well as planted coconut trees, rice, and corn thereon. Spouses Lat were also said to have harvested all the fruits from the subject property since no tenants worked thereon.[11] SPPI also claimed that no adverse claim was ever made on the subject property for the entire duration of Spouses Lat and Lat Heirs' possession.[12]

In addition, the Investigation Report of the DENR-CENRO Batangas City presented by SPPI likewise attested to the following: (1) there was no pending public land application for the subject property; (2) the same was not within the forest zone and reservation, unclassified public forest, existing civil or military reservation or watershed; and (3) the same was within the alienable and disposable zone as classified under Project No. 39, LC Map No. 3601, certified on December 22, 1997.[13]

7 Id.
8 Id. at 48-49.
9 Id. at 50.
10 Id. at 49.
11 Id. at 40.
12 Id.
13 Id. at 41.

The Republic of the Philippines (Republic) through the Office of the Solicitor General (OSG) opposed the Application on the sole ground that neither SPPI nor its predecessors-in-interest proved open, continuous, exclusive and notorious possession and occupation of the subject property since June 12, 1945 or earlier. It countered that the tax declarations submitted by SPPI did not constitute competent and sufficient evidence of a *bona fide* acquisition of the land.

Ruling of the MCTC

The Municipal Circuit Trial Court of Malvar-Balete, Batangas (MCTC) issued a Decision[14] dated March 22, 2016 granting the Application, the dispositive portion of which provides:

> WHEREFORE, upon confirmation of the Order of General Default, the Court adjudicates and decrees Lot No. 5914, Psc-47, Malvar Cadastre as shown on plan Ap-04-016388 situated in the Barangay of Luta, Municipality of Malvar, Province of Batangas, Island of Luzon with an area of THREE THOUSAND ONE HUNDRED SEVENTY ONE (3,171) SQUARE METERS, more or less, in favor and in the name of Science Park of the Philippines, Inc., represented by its Executive Vice-President and General Manager, Mr. Richard Albert I. Osmond, with office address at 17th Floor, Robinsons Summit Center, 6783 Ayala Ave., Makati, Metro Manila, pursuant to Presidential Decree No. 1529 otherwise known as the Property Registration Decree.
>
> SO ORDERED.[15]

The MCTC found that the pieces of documentary and testimonial evidence presented proved that SPPI and its predecessors-in-interest had been in open, continuous, exclusive and notorious possession and occupation of the subject property since June 12, 1945 or prior thereto.[16] It found that as testified to by Assistant Municipal Assessor of Malvar, Batangas, Joselito dela Peña (dela Peña), even though the earliest tax declaration covering the subject property presented by SPPI was issued in 1954, it did not discount the possibility that there were other tax declarations issued covering the same.[17]

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14 Id. at 37-36. Penned by Presiding Judge Charito M. Macalintal-Sawali.
15 Id. at 45-46.
16 Id. at 45.
17 Id. at 43.

According to the MCTC, "although the oldest tax declaration covering the subject property was issued in 1954 and the oldest deed of conveyance pertaining to the same property x x x was dated November 30, 1956, the testimonies of the witnesses of [SPPI] augmented the seeming inadequacy."[18] In particular, the MCTC ascribed persuasive weight to the testimony of Alidio, who was 81 years old at the time that he testified and narrated that he was a native of Barangay Luta, Malvar, and that he had always known the property to be owned by Spouses Lat and, later on, by Lat Heirs by succession.[19] He added that Spouses Lat and Lat Heirs' possession and occupation of the subject property was open, continuous, exclusive and notorious, and that no other family had ever occupied or raised a contrary claim over the same.[20] The MCTC similarly gave credence to Thelma's testimony, which provided that her family had always been in possession of the subject property in the concept of owner and that they had exercised all acts of ownership over the same.[21]

Finally, the MCTC found that the subject property was sufficiently shown to be within the alienable and disposable zone, as proven by the witnesses who represented the DENR-CENRO and the NAMRIA.[22] It concluded that SPPI adequately discharged the burden of proving that it had acquired title to the subject property and that the judicial confirmation of which was proper.[23]

The Republic, through the OSG, filed a motion for reconsideration assailing the sufficiency of SPPI's pieces of evidence, but the same was denied through the MCTC's Order dated May 23, 2016.[24] Hence, the Republic filed an appeal with the CA.

Ruling of the CA

On January 26, 2018, the CA issued the Decision which granted the Republic's appeal, the dispositive of which reads:

> **WHEREFORE,** the appeal is **GRANTED.** The Decision dated March 22, 2016 of the [Municipal Circuit Trial Court of Malvar-Balet[e], Batangas] in LRC Case No. N-123 (LRA REC. No. E-ORD 2014000161) is hereby **REVERSED** and **SET**

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18 Id. at 44.
19 Id.
20 Id.
21 Id.
22 Id. at 45.
23 Id.
24 Id. at 51.

ASIDE. SPPI's application for registration and issuance of title to Lot No. 5194, Psc-47, Malvar Cadastre, as shown in plan Ap-04-016388, is hereby **DISMISSED.**

SO ORDERED.[25]

The CA primarily found that while SPPI satisfactorily discharged its burden of proving the status of the subject property as alienable and disposable by presenting DAO 97-37 and LC Map No. 3601, it nevertheless failed to establish that its predecessors-in-interest had possessed the same since June 12, 1945 or earlier, as required by Section 14(1) of P.D. 1529.[26]

With respect to the required period of possession, the CA held that the tax declarations presented by SPPI did not suffice, as none of them corresponded to the year 1945. The CA emphasized that "where [a] tax declaration [is] presented, it must be the 1945 tax declaration because the [date] June 12, 1945 is material to the case. The specific date must be ascertained; otherwise, applicants fail to comply with the requirements of the law."[27] It found that the MCTC's reliance on the testimony of dela Peña was contrary to settled jurisprudence which required that when presenting tax declarations for purposes of establishing possession in the concept of owner under Section 14(1) of P.D. 1529, the tax declaration must have been issued in 1945, since June 12, 1945 is material to the claim and must therefore be specifically ascertained.[28]

In relation to the character of possession required, the CA found the testimonies of SPPI's witnesses lacked specificity. According to the CA, "[m]ere statements regarding cultivation of land would not establish possession in the concept of an owner."[29] The CA ruled that since SPPI failed to prove that the length and nature of possession over the subject property by it and its predecessors-in-interest complied with the requirement under Section 14(1) of P.D. 1529, its application must be dismissed.

SPPI filed a motion for reconsideration, which was denied in the CA's assailed Resolution.[30]

Hence, this Petition.

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25 Id. at 57. Emphasis in the original.
26 Id. at 53-54.
27 Id. at 55. Emphasis and citation omitted.
28 Id. at 54-55, citing *Republic v. Manna Properties, Inc.*, G.R. No. 197297, August 2, 2017, 450 SCRA 261.
29 Id. at 56.
30 Id. at 60-61.

Issue

The sole issue for this Court's resolution is whether the CA erred in dismissing SPPI's Application for failure to prove possession for the period and in the manner required by law.

The Court's Ruling

The Petition is unmeritorious.

At the outset, it must be noted that the MCTC Decision did not specifically indicate that the Application was filed under Section 14(1) of P.D. 1529, but its body of discussion referred to the requisites as outlined in said Section, and the CA, in its own Decision, likewise weighed in on the Application in accordance with the requisites under Section 14(1) of P.D. 1529.

At any rate and after a considered study of the records, the Court agrees with the CA's principal finding that SPPI failed to establish by the required quantum of evidence that its predecessors-in-interest had been in open, continuous, exclusive and notorious possession of the subject property in the concept of owner for the prescribed statutory period, whether the same be under Section 14(1) or (2) of P.D. 1529.

Section 14(1) of P.D. 1529, in relation to Section 48(b)[31] of Commonwealth Act No. (C.A.) 141,[32] as amended by Section 4[33] of

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31 Sec. 48(b) of C.A. 141 provides:

SECTION 48. x x x

x x x x

(b) Those who by themselves or through their predecessors in interest have been in the open, continuous, exclusive, and notorious possession and occupation of agricultural lands of the public domain, under a *bona fide* claim of acquisition or ownership, except as against the Government, since July twenty-sixth, eighteen hundred and ninety-four, 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.

32 OTHERWISE KNOWN AS THE PUBLIC LAND ACT, approved on November 7, 1936.

33 Sec. 4 of P.D. 1073 provides:

Section 4. The provisions of Section 48(b) and Section 48(c), Chapter VIII of the Public Land Act are hereby amended in the sense that these provisions shall apply only to alienable and disposable lands of the public domain which have been in open, continuous, exclusive and notorious possession and occupation by the applicant himself or thru his predecessor-in-interest, under a *bona fide* claim of acquisition of ownership, since June 12, 1945.

P.D. 1073,[34] plainly provides for the requisites for applications of original registrations:

> **Section 14.** Who may apply. The following persons may file in the proper Court of First Instance an application for registration of title to land, whether personally or through their duly authorized representatives:
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> **(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 (Emphasis supplied)

Under the aforementioned provision, applicants for registration of title under Section 14(1) are required to prove the concurrence of the following requisites: (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.[35]

It is doctrinally settled that a person who seeks confirmation of an imperfect or incomplete title to a piece of land on the basis of possession by himself and his predecessors-in-interest shoulders the burden of proving by clear and convincing evidence compliance with the requirements statutorily provided.[36] It is also settled that the applicant must present proof of specific acts of ownership to substantiate the claim and cannot just offer general statements, which are mere conclusions of law rather than factual evidence of possession.[37] Furthermore, "actual possession" must consist in the manifestation of acts of dominion over the property sought for registration consistent with those which a party would actually exercise over his own property.[38]

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34 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 JANUARY 1, 1977, January 25, 1977.

35 *Republic v. Ching*, G.R. No. 186166, October 20, 2010, 634 SCRA 415, 424.

36 *Reyes v. Republic*, G.R. No. 141924, January 23, 2007, 512 SCRA 217, 221.

37 *Republic v. Carrasco*, G.R. No. 143491, December 6, 2006, 510 SCRA 150, 160.

38 *Republic v. Lao*, G.R. No. 200726, November 9, 2016, 808 SCRA 228, 234-235, citing *Republic v. Candy Maker, Inc.*, G.R. No. 163766, June 22, 2006, 492 SCRA 272, 292-293.

In *Republic v. Northern Cement Corporation*,[39] the Court distilled the probative burden on the part of the applicant, to wit:

> The phrase "adverse, continuous, open, public, and in concept of owner," is a conclusion of law. The burden of proof is on the person seeking original registration of land to **prove by clear, positive and convincing evidence** that his possession and that of his predecessors-in-interest was of the nature and duration required by law.[40]

Against this probative burden, a perusal of the records shows that, as correctly appreciated by the CA, although the subject property was satisfactorily shown to be alienable and disposable, the requisite of open, continuous, exclusive and notorious possession of the subject property under a *bona fide* claim of ownership since June 12, 1945 or earlier was left unproven.

First, the Court cannot subscribe to the MCTC's conclusion that the "seeming inadequacy" in the absence of a tax declaration that dates earlier than the year 1954 was "augmented" by the testimonies of SPPI's witnesses. Contrarily, the testimonies of Thelma and Alidio failed to attest to specific acts of ownership that evidence possession and actual occupation of the subject property in the concept of owner. Nor do they peg Spouses Lat's possession of the subject property specifically to the date of June 12, 1945. Instead, these testimonies, taken together, are far from definitive and only go so far as to say that the subject property is covered by a handful of tax declarations issued in the name of Antonia for only as early as 1955 or 1956 and that Spouses Lat were seen to have cultivated the same.

To illustrate, Thelma's testimony as to the period and nature of her mother's possession of the subject property was far from certain on the matters it was submitted for, to wit:

> Q: Do you know when did your mother, Antonia Lat, become the owner of the subject property?
>
> A: I do not know the exact year when my mother became the owner of the subject property but **a trace back of the tax declarations issued for the same property shows that the oldest tax declaration in the name of my mother for this particular property was issued in the year 1956.**
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> Q: Did you come to know in what year and in whose name was the oldest tax declaration for this particular property issued?

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[39] G.R. No. 200256, April 11, 2018, 861 SCRA 50.

[40] Id. at 60. Emphasis supplied.

A: **The oldest tax declaration for this particular property was issued in the name of my grandmother, Angela Lat, in the year 1955.**

Q: For how long a time was the subject property owned and possessed by your mother, Antonia Lat?

A: The subject property was owned and possessed by my mother from the time she inherited the same from her parents until the time she passed away.[41]

Based on the foregoing, Thelma's testimony failed to submit into evidence proof of specific acts of dominion to show that SPPI's predecessors-in-interest possessed and actually occupied the subject property in the concept of owner since June 12, 1945 or earlier. It likewise fell short of augmenting the gap in years from the tax declarations, and only managed to pin the possession covered by a tax declaration to the year 1955, or 10 years short of fixing the same to the year 1945.

With reference to Alidio's testimony, the same only attested that when he was seven years old, he had always known that Antonia's parents owned the subject property and that the same transferred to Spouses Lat when Antonia's parents passed away.[42] Alidio also recalled that the subject property used to be a rice land and that he had the opportunity to harvest *palay* therefrom. Apart from being more speculative than categorical, Alidio's testimony also failed to attest specific acts of dominion that Spouses Lat and Lat Heirs performed on the subject property from June 12, 1945 or earlier, which would have illustrated that Spouses Lat and Lat Heirs' possession was in the concept of owner. Alidio's testimony only made general claims as to Spouses Lat's cultivation of the subject property, without evidencing the kind, extent, and scale of said cultivation.

In this respect, the Court reminds that in several cases, it has repeatedly held that unsubstantiated claims of cultivation of land do not suffice to prove open, continuous, exclusive, and notorious possession and occupation of the public land applied for in the concept of an owner.[43]

In *Republic v. Remman Enterprises, Inc.*,[44] the Court found that mere casual cultivation does not amount to possession and occupation as required by law, and observed that:

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41 *Rollo*, p. 129. Emphasis supplied.

42 Id. at 44.

43 *Republic v. Estate of Virginia Santos*, G.R. No. 218345, December 7, 2016, 813 SCRA 541, 556.

44 G.R. No. 199310, February 19, 2014, 717 SCRA 171.

> Although Cerquena testified that the respondent and its predecessors-in-interest cultivated the subject properties, by planting different crops thereon, **his testimony is bereft of any specificity as to the nature of such cultivation as to warrant the conclusion that they have been indeed in possession and occupation of the subject properties in the manner required by law. There was no showing as to the number of crops tbat are planted in the subject properties or to the volume of the produce harvested from the crops supposedly planted thereon.**[45]

Similarly in *Aranda v. Republic*,[46] the Court held that mere statements regarding cultivation of land do not establish possession in the concept of an owner, and instead require a specificity in the allegation of cultivation as an act of dominion, thus:

> x x x And even assuming that Lucio actually planted rice and corn on the land, such statement is not sufficient to establish possession in the concept of owner as contemplated by law. **Mere casual cultivation of the land does not amount to exclusive and notorious possession that would give rise to ownership. Specific acts of dominion must be clearly shown by the applicant.**[47]

Related to the specificity of alleging cultivation, the Court in *Republic v. Candy Maker, Inc.*[48] made salient the importance of proving the nature, extent and kind of cultivation in order to successfully show the same as an act of dominion on the part of the applicant, to wit:

> *Fourth*[, w]hen he testified on October 5, 2001, Antonio Cruz declared that he was "74 years old." He must have been born in 1927, and was thus merely 10 years old in 1937. It is incredible that, at that age, he was already cultivating the property with his father. **Moreover, no evidence was presented to prove how many cavans of *palay* were planted on the property, as well as the extent of such cultivation, in order to support the claim of possession with a *bona fide* claim of ownership.**[49]

Still in *Republic v. Heirs of Dorotea Montoya*,[50] the Court elaborated on the specific proof that an applicant must submit to substantiate cultivation as an act of dominion:

> Similar to the parties in *Alconaba*, the respondents failed to account for any act of occupation, development, cultivation or maintenance over the property done by Feliciano for the length of

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45 Id. at 191. Emphasis supplied.
46 G.R. No. 172331, August 24, 2011, 656 SCRA 140.
47 Id. at 149. Emphasis supplied.
48 Supra note 38.
49 Id. at 196. Emphasis supplied.
50 G.R. No. 195137, June 13, 2012, 672 SCRA 576.

> time that he was supposedly in possession. **The respondents may have alleged that there are various plants and fruit-bearing trees on the property but they did not present any proof that these supposed manifestations of ownership are attributable to Feliciano. Neither the existence of these plants and trees — their numbers unspecified — decisively show that the subject property was actively and regularly cultivated and maintained — not merely casually or occasionally tended to.**[51]

On what constitutes open, continuous, exclusive and notorious possession and occupation as required by statute, *Republic v. Serrano*[52] straightforwardly teaches:

> "The law speaks of possession and occupation. Since these words are separated by the conjunction and, the clear intention of the law is not to make one synonymous with the other. Possession is broader than occupation because it includes constructive possession. When, therefore, the law adds the word occupation, it seeks to delimit the all-encompassing effect of constructive possession. **Taken together with the words open, continuous, exclusive and notorious, the word occupation serves to highlight the fact that for an applicant to qualify, his possession must not be a mere fiction. Actual possession of a land consists in the manifestation of acts of dominion over it of such a nature as a party would naturally exercise over his own property.**" x x x[53]

Illustratively, in *Heirs of Flores Restar v. Heirs of Dolores R. Cichon*,[54] in the context of adverse possession, the Court appreciated the following proprietary acts as sufficient to constitute possession and occupation in the concept of owner:

> Indeed, the following acts of Flores show possession adverse to his co-heirs: the cancellation of the tax declaration certificate in the name of Restar and securing another in his name; the execution of a Joint Affidavit stating that he is the owner and possessor thereof to the exclusion of respondents; payment of real estate tax and irrigation fees without respondents having ever contributed any share therein; and continued enjoyment of the property and its produce to the exclusion of respondents. And Flores' adverse possession was continued by his heirs.[55]

Still more instructively, in *Republic v. Gielczyk*,[56] the Court outlined the kind of clear, competent and substantial evidence which

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51 Id. at 587-588. Emphasis supplied.
52 G.R. No. 183063, February 24, 2010, 613 SCRA 537.
53 Id. at 547, citing *Republic v. Alconaba*, G.R. No. 155012, April 14, 2004, 427 SCRA 611. Emphasis in the original; underscoring omitted.
54 G.R. No. 161720, November 22, 2005, 475 SCRA 731.
55 Id. at 742.
56 G.R. No. 179990, October 23, 2013, 708 SCRA 433.

were found to have successfully shown actual exercise of acts of dominion, including:

> (a) they constructed permanent buildings on the questioned lot;
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> (b) they collected rentals;
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> (c) they granted permission to those who sought their consent for the construction of a drugstore and a bakery;
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> (d) they collected fruits from the fruit-bearing trees planted on the said land;
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> (e) they were consulted regarding questions of boundaries between adjoining properties; and
>
> (f) they religiously paid taxes on the property.[57]

Compared to the aforementioned kinds of proof that may be deemed sufficient to prove actual occupation and possession in the concept of owner, the collective pieces of evidence submitted by SPPI in the instant case are indubitably wanting. With no more definitive piece of evidence to support a claim of possession that is open, continuous, exclusive, notorious and attended by positive acts of dominion, the above observations of the Court bear out no other conclusion than that SPPI failed to discharge its burden of proving compliance with the requisites under Section 14(1) of P.D. 1529.

Second, with respect to SPPI's submission of tax declarations as proof of open, continuous, exclusive and notorious possession in the concept of owner since June 12, 1945 or earlier, the Court reminds that under Section 14(1) of P.D. 1529, June 12, 1945 is a crucial reckoning date in a presentation of tax declarations that seek to demonstrate possession in the concept of owner over a property sought to be originally registered. As the Court held in *Republic v. Go*:[58]

> Although not adequate to establish ownership, a tax declaration may be a basis to infer possession. **This Court has highlighted that where tax declaration was presented, it must be the 1945 tax declaration because June 12, 1945 is material to the case. The specific date must be ascertained; otherwise, applicants fail to comply with the requirements of the law.** In *Republic v. Manna Properties*:[59]

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57 Id. at 456-457, citing *Cruz v. Court of Appeals, et al.*, 182 Phil. 184, 195 (1979).
58 G.R. No. 197297, August 2, 2017, 834 SCRA 166.
59 G.R. No. 146527, January 31, 2005.

> It is unascertainable whether the 1945 tax declaration was issued on, before or after 12 June 1945. Tax declarations are issued any time of the year. A tax declaration issued in 1945 may have been issued in December 1945. **Unless the date and month of issuance in 1945 is stated, compliance with the reckoning date in [Commonwealth Act No.] 141 cannot be established.**[60]

To be sure, the Court does not sweepingly dismiss tax declarations as insufficient, *per se.* In *Recto v. Republic*,[61] it was held that "x x x [a]s long as the testimony supporting possession for the required period is credible, the court will grant the petition for registration x x x."[62] However, it is equally settled in jurisprudence that tax declaration receipts are, in and of themselves, controvertible pieces of evidence of ownership, and only gain substantial probative value when they are accompanied by proof of actual possession of the property.[63] It is undebated that tax declarations are not conclusive evidence of ownership but only basis for inferring possession **alongside substantive proof of possession and actual occupation**.[64] In the instant case, since there is already the primary deficiency in proving SPPI and its predecessor-in-interest's actual occupation and possession of the subject property in the concept of owner, the tax declarations themselves weaken in probative value with no specific proof of actual occupation and possession to hinge on.

Here, SPPI presented 13 tax declarations including those which were issued for the years 1955, 1957, 1968, 1974, 1980, 1982, 1993, 2005, 2010, and 2015 to prove uninterrupted possession of the subject property in the concept of owner for over 70 years. The Court finds that although it is not expected of applicants that they be able to furnish as evidence yearly tax declarations since the same are not annually issued, it nevertheless holds that the tax declarations which SPPI submitted in this case are decidedly too few and far between to establish a continuous possession of seven decades, and instead only depict a possession that was sporadic and episodic, and clearly fall short of the continuous and uninterrupted possession as statutorily required.

In *Republic v. East Silverlane Realty Development Corporation*,[65] the Court made clear:

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60 *Republic v. Go*, supra note 58, at 184-185. Emphasis supplied.
61 G.R. No. 160421, October 4, 2004, 440 SCRA 79.
62 Id. at 85.
63 *Cequena v. Bolante*, G.R. No. 137944, April 6, 2000, 330 SCRA 216, 218.
64 Id. at 227-228.
65 G.R. No. 186961, February 20, 2012, 666 SCRA 401.

> ***First***, the twelve (12) Tax Declarations covering Area A and the eleven (11) Tax Declarations covering Area B for a claimed possession of more than forty-six (46) years (1948-1994) do not qualify as competent evidence of actual possession and occupation. As this Court ruled in *Wee v. Republic of the Philippines*:
>
> > "It bears stressing that petitioner presented only five tax declarations (for the years 1957, 1961, 1967, 1980 and 1985) for a claimed possession and occupation of more than 45 years (1945-1993). **This type of intermittent and sporadic assertion of alleged ownership does not prove open, continuous, exclusive and notorious possession and occupation.** In any event, in the absence of other competent evidence, tax declarations do not conclusively establish either possession or declarant's right to registration of title."[66]

What's more, and regrettably for SPPI's claim, jurisprudence shows that the Court has disallowed original registration of applicants who were able to present more tax declarations for even less number of years than the SPPI did in the instant case. In *Wee v. Republic*,[67] the Court found lacking five tax declarations which were offered to substantiate a claim of possession for a period of 45 years. In *Republic v. East Silverlane Realty Development Corporation*,[68] the Court was unpersuaded by 23 tax declarations for a claim over two areas for allegedly 46 years' worth of possession. Still, in *Republic v. Heirs of Spouses Tomasa Estacio and Eulalio Ocol*,[69] the Court dismissed the application which stood, among others, on 20 tax declarations for a claim of possession of over 65 years.

Contrary to SPPI's averments, what can be reasonably gleaned from its submitted tax declarations are: (1) that the earliest year when it is ascertained that a tax declaration was issued under Spouses Lat is year 1954, which is nine years after the crucial reckoning date of June 12, 1945; and (2) that the portrait of possession that is inferable from the tax declarations is one that is far from sustained, but is instead episodic and irregular, at best.

At any rate, this apparent deficiency in the substantive weight of the tax declarations presented only fails in the face of an outright lack of proof of actual occupation and possession of the subject property in the concept of owner.

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66 Id. at 420-421. Emphasis supplied.
67 G.R. No. 177384, December 8, 2009, 608 SCRA 72, 83.
68 Supra note 65.
69 G.R. No. 208350, November 14, 2016, 808 SCRA 549.

Furthermore, considering that in the instant case, the nature of the subject property being alienable and disposable land of public domain has been established, the Court here alternatively examines whether SPPI's Application may prosper under Section 14(2) of P.D. 1529, which provides for registration of a patrimonial property of the public domain acquired through prescription, to wit:

> SEC. 14. Who may apply. — The following persons may file in the proper Court of First Instance an application for registration of title to land, whether personally or through their duly authorized representatives:
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> x x x x
>
> (2) Those who have acquired ownership of private lands by prescription under the provision of existing laws.

Unlike Section 14(1) which requires an open, continuous, exclusive, and notorious manner of possession and occupation since June 12, 1945 or earlier, Section 14(2) is silent as to the nature and period of such possession and occupation necessary. However, it references the Civil Code, particularly Article 1118[70] in relation to Article 1137[71] thereof, which provide that ownership over real property may be acquired through public, peaceful and uninterrupted possession in the concept of an owner for a period of 30 years.

The Court in *Heirs of Marcelina Arzadon-Crisologo v. Rañon*[72] elucidated on the nature of possession at the center of the requisites for Section 14(2), *viz.*:

> Prescription is another mode of acquiring ownership and other real rights over immovable property. **It is concerned with lapse of time in the manner and under conditions laid down by law, namely, that the possession should be in the concept of an owner, public, peaceful, uninterrupted and adverse.** Possession is open when it is patent, visible, apparent, notorious and not clandestine. **It is continuous when uninterrupted, unbroken and not intermittent or occasional; exclusive when the adverse possessor can show exclusive dominion over the land and an**

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70 CIVIL CODE, Art. 1118 provides:
Art. 1118. Possession has to be in the concept of an owner, public, peaceful and uninterrupted. (1941)

71 Id., Art. 1137 states:
Art. 1137. Ownership and other real rights over immovables also prescribe through uninterrupted adverse possession thereof for thirty years, without need of title or of good faith. (1959a)

72 G.R. No. 171068, September 5, 2007, 532 SCRA 391.

> **appropriation of it to his own use and benefit; and notorious when it is so conspicuous that it is generally known and talked of by the public or the people in the neighborhood** x x x.[73]

On this score, the deficiencies that troubled SPPI's Application under Section 14(1) are the very same deficiencies that its Application if considered under Section 14(2) suffers, particularly the dearth of evidence to demonstrate open continuous possession in the concept of owner.

Verily, absent more tangible proof of actual possession, the episodic, irregular and random payment of real property taxes on 13 different occasions from 1954 to 2015 and the non-definitive testimonies as to the acts of dominion exercised by SPPI and its predecessors-in-interest over the subject property, cannot serve as satisfactory evidence of "public, peaceful and uninterrupted possession in the concept of an owner" within the contemplation of Section 14(2).

Neither does the presumption of possession in the intervening period for purposes of computing the period of prescription under Article 1138(2) of the Civil Code serve SPPI's claim, since said presumption does not apply in the face of evidence that fails to substantiate the central requirement of possession in the concept of owner. Article 1138(2) provides:

> Art. 1138. In the computation of time necessary for prescription the following rules shall be observed:
>
> x x x x
>
> (2) It is presumed that the present possessor who was also the possessor at a previous time, has continued to be in possession during the intervening time, unless there is proof to the contrary;
>
> x x x x (1960a)

This presumption remains inapplicable when the proof of possession is insufficient, since the burden of proof lies with the applicant, who may not rely on said presumption alone. This is akin to the case of an innocent purchaser for value who bears the burden of proving good faith and may not rely on the good faith presumption afforded in the Civil Code. In the case of *Director of Lands v. Reyes*,[74] the Court ruled that mere casual cultivation of portions of a public

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[73] Id. at 404. Emphasis supplied.
[74] G.R. Nos. L-27594 and L-28144, November 28, 1975, 68 SCRA 177.

land by the claimant, and the raising thereon of cattle, do not constitute possession under a claim of ownership that would trigger the presumptions for acquisitive prescription. In the case of *Director of Lands v. Santiago*,[75] the Court held that a much delayed declaration of property for tax purposes also negated the claim of continuous, exclusive and uninterrupted possession of the land applied for. Still, in *Ordoñez v. Court of Appeals*,[76] the Court resolved:

> **Possession, to constitute the foundation of a prescriptive right, must be possession under a claim of title or it must be adverse**. ([*Cuayong v. Benedicto*], 37 Phil. 783). Furthermore, acts of a possessory character performed by one who holds the property by mere tolerance of the owner are clearly not in the concept of an owner, and **such possessory acts, no matter how long continued, do not start the period of prescription running.**[77]

Accordingly, with no provision of law under which SPPI's Application may be deemed to have adequately established its requisites, the denial of its Application is in order.

WHEREFORE, the Petition is hereby **DENIED**. The Decision dated January 26, 2018 and Resolution dated June 27, 2018 of the Court of Appeals, in CA-G.R. CV No. 107194 are **AFFIRMED.** The application for original registration of petitioner Science Park of the Philippines, Inc. in LRC Case No. N-123 (LRA REC. No. E-ORD 2014000161) is **DISMISSED** without prejudice.

SO ORDERED."

By authority of the Court:

LIBRADA C. BUENA
Division Clerk of Court

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court
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75 G.R. No. L-41278, April 15, 1988, 160 SCRA 186.
76 G.R. No. 84046, July 30, 1990, 188 SCRA 109.
77 Id. at 112. Emphasis supplied.

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Court of Appeals (x)
Manila
(CA-G.R. CV No. 107194)

The Solicitor General
134 Amorsolo Street, Legaspi Village
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The Hon. Presiding Judge
Municipal Circuit Trial Court
Malvar-Balete, 4233 Batangas
(LRC Case No. N-123)

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