



Republic of the Philippines
Supreme Court
Manila

SUPREME COURT OF THE PHILIPPINES
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SECOND DIVISION

HEIRS OF MANUEL EÑANO,
represented by VIRGILIO A.
BOTE,

Petitioners,

- versus -

SAN PEDRO CINEPLEX
PROPERTIES, INC.,

Respondent.

G.R. No. 236619

Present:

PERLAS-BERNABE, *SAJ.*,
Chairperson,

HERNANDO,
ZALAMEDA,
ROSARIO,* and
MARQUEZ, *JJ.*

Promulgated:

APR 06 2022

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DECISION

HERNANDO, J.:

This Petition for Review on Certiorari¹ assails the August 15, 2017 Decision² and January 4, 2018 Resolution³ of the Court of Appeals (CA) in CA-G.R. CV No. 107300, which reversed and set aside the June 20, 2014 Decision⁴ and May 2, 2016 Order⁵ of the Regional Trial Court of San Pedro, Laguna (RTC of San Pedro), Branch 93. The CA dismissed the Complaint for Quieting of Title with Damages filed by the Heirs of Manuel Eñano (petitioners) for lack of merit.⁶

* Associate Justice Ricardo R. Rosario is the Ponente of the CA Decision in the Forcible Entry suit filed by respondent against petitioners, which was already decided by the Supreme Court in G.R. No. 180675, penned by retired Chief Justice Renato C. Corona. The case was remanded to the Municipal Trial Court of San Pedro, Laguna (to determine whose certificates actually cover the disputed property and to grant possession to the proper party) and already attained finality. Records (Vol. II), p. 877.

¹ Rollo, pp. 34-62.

² Id. at 8-28. Penned by Associate Justice Edwin D. Sorongon and concurred in by Associate Justices Ramon R. Garcia and Maria Filomena D. Singh.

³ Id. at 29-31. Penned by Associate Justice Edwin D. Sorongon and concurred in by Associate Justices Ramon R. Garcia and Maria Filomena D. Singh.

⁴ Id. at 104-114. Penned by Presiding Judge Marino E. Rubia.

⁵ CA rollo, pp. 106-115. Penned by Presiding Judge Maria Florencia B. Formes-Baculo.

⁶ Rollo, p. 27.

The Antecedents:

Jennifer Eñano Bote, daughter of Manuel H. Eñano (Manuel), was the representative of the latter's legal heirs.⁷ In August 2006, she authorized her husband Virgilio A. Bote (Virgilio) through a Special Power of Attorney⁸ to file a Complaint for Quieting of Title with Damages⁹ involving a parcel of land with an estimated area of 74,847 square meters located at Barangay Landayan, San Pedro, Laguna (subject property).¹⁰

Petitioners contended that Manuel is the registered owner of the subject property evidenced by Transfer Certificate of Title No. T-35050¹¹ (TCT No. T-35050). Manuel had been in open and continuous possession of the subject property since 1966 until his demise in 1987 when his heirs had taken possession of the same. In June 2006, while Virgilio was in possession of the subject property, he received a Complaint for Forcible Entry filed by San Pedro Cineplex Properties, Inc. (respondent) claiming that it is the registered owner of the subject property by virtue of Transfer Certificate of Title Nos. T-309608,¹² T-309609,¹³ and T-309610.¹⁴ After verification with the Register of Deeds of Calamba City, petitioners discovered that TCT Nos. T-309608, T-309609 and T-309610 were fictitious, creating a cloud over Manuel's title over the subject property.¹⁵

In October 2006, respondent filed a Motion to Dismiss¹⁶ the Complaint for Quieting of Title on the ground that the RTC did not validly acquire jurisdiction over it, but the same was eventually denied. On the other hand, the RTC granted petitioners' Motion to Declare Defendant in Default,¹⁷ and accordingly declared respondent in default. The CA thereafter affirmed the RTC's ruling. Subsequently, this Court denied outright the petition for review on certiorari. On motion for reconsideration, this Court ruled that respondent's answer should have been admitted as it was filed before the declaration of default and no prejudice was caused to the petitioners. Consequently, the case was remanded to the RTC of San Pedro for appropriate action.¹⁸

Meanwhile, regarding respondent's Complaint for Forcible Entry, the Municipal Trial Court of San Pedro, Laguna (MTC of San Pedro) found that respondent constructively possessed the subject property. It then directed

⁷ Records (Vol. II), p. 629.

⁸ Id. at 540.

⁹ Records (Vol. I), pp. 2-6.

¹⁰ Id. at 3.

¹¹ Id. at 9.

¹² Id. at 10-11.

¹³ Id. at 12-13.

¹⁴ Id. at 14.

¹⁵ Id. at 3.

¹⁶ Id. at 32-36.

¹⁷ Id. at 21-24.

¹⁸ *Rollo*, p. 14.

petitioners and Virgilio to vacate the parcels of land covered by TCT Nos. T-309608, T-309609 and T-309610.¹⁹ The RTC of San Pedro reversed said decision, but the CA reinstated the decision of the MTC of San Pedro, holding that respondent was in peaceful possession of the subject property since 1994 until petitioners entered the premises in 2006.²⁰ When the case reached this Court, We, in our July 27, 2009 Resolution,²¹ resolved to remand the same to the MTC of San Pedro to determine whose certificate of title covered the subject property, and to grant possession to the proper party.²²

The survey of the properties described under petitioners' TCT No. T-35050 and respondent's TCT Nos. T-309608, T-309609 and T-309610 confirmed that said certificates of title covered one and the same lot. Consequently, the MTC of San Pedro, in its February 16, 2011 Order,²³ sustained its previous decision and ordered petitioners and Virgilio to vacate the subject property.

Acting on the remand and in pursuit to resolve the Quieting of Title case with dispatch, the RTC proceeded with the pre-trial where the petitioners and respondent stipulated on the following: (1) that respondent was issued with Securities and Exchange Commission (SEC) Registration No. 007128 on August 9, 1994; (2) that the Decision on the Ejectment (Forcible Entry) case exists; and (3) that the certificates of title exist.²⁴ Trial on the merits ensued, petitioners and respondent presented their respective narrations.

Version of the Petitioners

On May 13, 1965, Manuel bought the subject property from the Spouses Gliceria Kasubuan (Gliceria) and Apolonio Morando for ₱35,000.00 as evidenced by a Deed of Absolute Sale.²⁵ As a result of the sale, TCT No. T-35050²⁶ was issued in the name of Manuel on even date. The subject property was likewise covered by Tax Declaration No. 24-0007-12938.²⁷

To support the petitioners' claim, Virgilio recounted in his Judicial Affidavit²⁸ that Manuel and his predecessors continuously occupied the subject property since 1965 and that taxes due thereon had been paid until 2008.²⁹ When

¹⁹ Id. at 13.

²⁰ Id.

²¹ See *Bote v. San Pedro Cineplex Properties Corporation*, 611 Phil. 525 (2009).

²² *Rollo*, p. 13.

²³ Records (Vol. II), pp. 878-880.

²⁴ *Rollo*, p. 14. See also Records (Vol. II), p. 403.

²⁵ Records (Vol. II), p. 558.

²⁶ Records (Vol. I), p. 9.

²⁷ Records (Vol. II), p. 560.

²⁸ Id. at 627-637.

²⁹ Id. at 630.

7

the complaint for forcible entry was filed, Virgilio discovered that respondent's Transfer Certificates of Title were fictitious because they originated from an unnotarized and undated Deed of Sale³⁰ between respondent and La Paz Housing Development Corporation (La Paz Housing).³¹ Moreover, La Paz Housing's TCT Nos. T-129577,³² T-129578,³³ and T-129579³⁴ were reconstituted in a proceeding that did not transpire because no petition for reconstitution was filed nor any record of reconstitution was found.³⁵ Petitioners then concluded that the sale between respondent and La Paz Housing was fraudulent.³⁶

Version of the Respondent

Respondent chronicled the chain of transactions which led to its acquisition of the subject property.

First, Gliceria owned the subject property as her paraphernal property evidenced by Original Certificate of Title No. 0-217 (OCT No. 0-217).³⁷

Second, Gliceria sold the subject property to the Spouses Antonio Sibulo and Rosario Islan (Spouses Sibulo) in 1964, and consequently TCT No. T-31852³⁸ was issued in their favor. When TCT No. T-31852 was cancelled, two separate certificates of title in the name of the Spouses Sibulo were issued as follows: (1) TCT No. T-42530³⁹ over the portion of the subject property covering 34,847 square meters designated as Lot 2-A; and (2) TCT No. T-42531⁴⁰ over the portion of the subject property covering 20,000 square meters each for Lots 2-B and 2-C.⁴¹

Third, the Spouses Sibulo sold Lots 2-B and 2-C to Doña Crisanta Investment and Development Corporation (Doña Crisanta Investment) in 1966,⁴² hence, TCT No. T-27112⁴³ was issued in its favor. Then in 1967, the Spouses Sibulo sold Lot 2-A to Doña Crisanta Investment to whom TCT No. T-18811⁴⁴ was issued.

³⁰ Id. at 579-587.

³¹ Id. at 633.

³² Id. at 594-599.

³³ Id. at 760-765.

³⁴ Id. at 588-593.

³⁵ Id. at 600-605.

³⁶ *Rollo*, p. 15.

³⁷ Records (Vol. II), pp. 714-720.

³⁸ Id. at 721-724.

³⁹ Id. at 729-732.

⁴⁰ Id. at 725-728.

⁴¹ *Rollo*, pp. 15-16.

⁴² Records (Vol. II), pp. 733-737.

⁴³ Id. at 738-741.

⁴⁴ Id. at 742-745.

Fourth, Doña Crisanta Investment sold Lots 2-A, 2-B and 2-C to La Paz Housing as evidenced by a Deed of Sale with Mortgage⁴⁵ in 1985. As a result of such transaction, TCT Nos. T-129577,⁴⁶ T-129578,⁴⁷ and T-129579⁴⁸ were issued in favor of La Paz Housing.

Fifth, La Paz Housing sold the subject property covered by TCT Nos. T-129577,⁴⁹ T-129578,⁵⁰ and T-129579⁵¹ to respondent evidenced by a Deed of Sale⁵² in 1994. Consequently, La Paz Housing's certificates of title were cancelled and TCT Nos. T-309608,⁵³ T-309609,⁵⁴ and T-309610⁵⁵ were issued in favor of respondent.

Respondent also contended that Manuel's TCT No. T-35050 in fact covered a 219-square meter property in Barrio Mayapa, Calamba, Laguna, which was registered under a certain Marcelo P. Karran.⁵⁶

Ruling of the Regional Trial Court:

In its Decision⁵⁷ dated June 20, 2014, the RTC of San Pedro resolved that the petitioners are the exclusive owners, having a better right than respondent, over the subject property. Consequently, TCT Nos. T-309608, T-309609, and T-309610 were declared null and void.⁵⁸

The trial court ratiocinated that Manuel legally acquired the subject property through an Absolute Deed of Sale dated May 13, 1965, and he was in continuous and peaceful possession of the property from the time of said sale. No record of a petition for reconstitution of title over the subject property, from which respondent's title emanated, was found before the Office of the Clerk of Court-Regional Trial Court, the National Printing Office, and the Land Registration Authority (LRA). Furthermore, Register of Deeds Cacio C. Arcillas would have been the most credible witness to testify regarding the issuance of TCT Nos. T-309608, T-309609, and T-309610, yet he was not presented as one of the witnesses of the respondent.⁵⁹ Only two of respondent's

⁴⁵ Id. at 746-752.

⁴⁶ Id. at 594-599.

⁴⁷ Id. at 760-765.

⁴⁸ Id. at 588-593.

⁴⁹ Id. at 594-599.

⁵⁰ Id. at 760-765.

⁵¹ Id. at 588-593.

⁵² Id. at 772-783.

⁵³ Records (Vol. I), pp. 10-11.

⁵⁴ Id. at 12-13.

⁵⁵ Id. at 14.

⁵⁶ *Rollo*, p. 16.

⁵⁷ Id. at 104-114.

⁵⁸ Id. at 113.

⁵⁹ Id. at 112.

eight witnesses testified, and they appeared to have no personal knowledge as to the way the respondent acquired the titles over the subject property. Finally, between the conflicting titles of the petitioners and of the respondent, the former's Tax Declaration covering TCT No. T-35050 constituted as conclusive proof of their claim over the subject property.⁶⁰

The *fallo* of the Decision reads in this wise:

WHEREFORE, judgment is hereby rendered as follows:

- a) Plaintiff [petitioners] has a better right over the property as against the defendant [respondent], thus upholding the validity of TCT No. T-35050 registered under the name of Manuel Humada Eñano and Tax Declaration No. 24-0007-12938;
- b) Declaring plaintiff [petitioners] as exclusive owner over the subject property, thus declaring TCT Nos. T-309608, T-309609, and T-309[6]10 as null and void;
- c) Awarding plaintiff [petitioners] damages in the form of attorney's fees in the amount of One Hundred Thousand Pesos (Php100,000.00) and cost of suit.

SO ORDERED.⁶¹

Aggrieved, respondent appealed⁶² the case to the CA after its Motion for Reconsideration⁶³ was denied in the May 2, 2016 Order⁶⁴ of the trial court.

Ruling of the Court of Appeals:

In its August 15, 2017 Decision,⁶⁵ the CA reversed the trial court's findings and dismissed the complaint for lack of merit.⁶⁶ The petitioners failed to prove by preponderance of evidence that they have a legal or an equitable title over the subject property. Their unsubstantiated allegation that respondent's titles were fictitious and constituted a cloud over the title of Manuel could not prevail over the evidence presented by respondent regarding the chain of transactions, and the transfers and historical origin of the titles from the mother title until the same reached respondent.⁶⁷

Manuel's TCT No. T-35050 was already a cancelled title covering a 219-square meter property in Barrio Mayapa, Calamba, Laguna, and registered

⁶⁰ Id. at 112-113.

⁶¹ Id. at 113-114.

⁶² Id. at 18.

⁶³ *Rollo*, p. 18. See also Records, Vol. V, pp. 121-146.

⁶⁴ Id., See also records, Vol. V, pp. 235-254.

⁶⁵ *Rollo*, pp. 8-28.

⁶⁶ *CA rollo*, pp. 157 and 163.

⁶⁷ *Rollo*, pp. 22-23.

under the name of Marcelo P. Karran. The same TCT had no record in the microfilm files of the LRA. Conversely, the existence of the mother title and its subsequent TCTs including respondent's titles was confirmed from the records of the Register of Deeds. Finally, the tax declaration held by the petitioners was not a proof of ownership and would not defeat the certificate of title coupled with respondent's physical and legal possession of the subject property.⁶⁸

The dispositive portion of the appellate court's Decision reads:

WHEREFORE, premises considered, the appeal is **GRANTED**. Accordingly, the June 20, 2014 Decision and May 2, 2016 Order of the Regional Trial Court of San Pedro, Laguna[,] Branch 93, in *Civil Case No. SPL-1194* are hereby **REVERSED** and **SET ASIDE**. A new judgment is hereby rendered, **DISMISSING** the Complaint for lack of merit.

SO ORDERED.⁶⁹

Petitioners filed a Motion for Reconsideration⁷⁰ which the appellate court denied in its January 4, 2018 Resolution.⁷¹ Hence, this present petition.⁷²

Petitioners outlined the following issues for resolution:

A.

THE HONORABLE COURT OF APPEALS GRAVELY ERRED WHEN IT REVERSED AND SET ASIDE THE DECISION OF THE TRIAL COURT, WHICH CORRECTLY DECLARED, BASED ON EVIDENCE ADDUCED, THE PETITIONERS TO HAVE BETTER RIGHT OVER THE PROPERTY SUBJECT OF THE INSTANT CASE AS AGAINST HEREIN RESPONDENT.

B.

THE HONORABLE COURT OF APPEALS GRAVELY ERRED WHEN IT RULED THAT PETITIONERS FAILED TO PROVE BY PREPONDERANCE OF EVIDENCE THAT THEY HAVE LEGAL OR EQUITABLE TITLE OVER THE SUBJECT PROPERTY.

C.

PETITIONERS' TITLE COULD BE TRACED FROM THE ORIGINAL CASUBUAN TITLE, WHILE RESPONDENT'S TITLES CAME FROM THE LA PAZ TITLE, WHICH WAS ALLEGEDLY RECONSTITUTED IN A COURT PROCEEDING THAT NEVER HAPPENED.

⁶⁸ Id. at 23-26.

⁶⁹ Id. at 27.

⁷⁰ *CA rollo*, pp. 265-275.

⁷¹ *Rollo*, pp. 29-31.

⁷² Id. at 34-62.

D.

THERE IS NO ISSUE WITH RESPECT TO THE PERSONALITY OF VIRGILIO BOTE TO INSTITUTE THE INSTANT CASE. HE HAS THE AUTHORITY TO FILE THE COMPLAINT BELOW AS REPRESENTATIVE OF HIS WIFE, JENNIFER EÑANO BOTE, ONE OF THE HEIRS OF MANUEL HUMADA EÑANO. IN A CO-OWNERSHIP, ANYONE OF THE CO-OWNERS MAY FILE A CASE INVOLVING THE PROPERTY CO-OWNED.⁷³

In the petition,⁷⁴ petitioners argue that the certificates of title in the name of La Paz Housing, from whom respondent bought the subject property, were products of a reconstitution proceeding which did not occur in the first place. This means that said titles were fictitious and void. Consequently, an action to quiet title may prosper based on a void title.⁷⁵ Moreover, the respondent is not a buyer in good faith because it did not inquire regarding La Paz Housing's reconstituted titles. The annotations on said titles and the fact that petitioners were in possession of the property should have cautioned respondent.⁷⁶ And the testimony of the witness pertaining to the series of transactions which led to respondent's titles could not be given weight because said witness had no personal knowledge of the actual events.⁷⁷ In sum, respondent's titles become questionable as they emanated from La Paz Housing's spurious titles.

For its part, respondent, in its Comment,⁷⁸ reiterated the genealogy of its certificates of title over the subject property, and that neither its titles nor those of La Paz Housing's titles were made subject of a reconstitution proceeding since the originals are intact in the records of the Registry of Deeds of Laguna.⁷⁹ Furthermore, respondent asserted that the Complaint for Quieting of Title should not prosper because petitioners did not have any legal or equitable title over the subject property, that the same could not collaterally attack the certificates of title in its name, and that said complaint has already been barred by *res judicata*.⁸⁰

Finally, petitioners, in their Reply,⁸¹ dispute that *res judicata* is inapplicable to the present case because the ejectment case merely ruled on the issue of possession and not ownership of the subject property.⁸²

Our Ruling

The petition lacks merit.

⁷³ Id. at 41-42.

⁷⁴ Id. at 34-62.

⁷⁵ Id. at 42-47.

⁷⁶ Id. at 47-49.

⁷⁷ Id. at 55.

⁷⁸ Id. at 116-142.

⁷⁹ Id. at 120-126.

⁸⁰ Id. at 128-141.

⁸¹ Id. at 152-172.

⁸² Id. at 155-156.

On the preliminary matters, We uphold the well-entrenched principle that every co-owner may institute a suit to protect the rights over the co-owned property for the benefit of all other co-owners without the latter being impleaded as co-plaintiffs in the case. Yet when a co-owner repudiates the co-ownership and claims one's rights over the co-owned property without regard to the co-ownership, the need to implead the other co-owners to the suit becomes significant.⁸³ *Marmo v. Anacay*⁸⁴ is instructive to such effect:

In *Celino v. Heirs of Alejo and Teresa Santiago*, the complaint for quieting of title was brought in behalf of the co-owners precisely to recover lots owned in common. x x x

x x x x

We read these cases to collectively mean that where the suit is brought by a co-owner, without repudiating the co-ownership, then the suit is presumed to be filed for the benefit of the other co-owners and may proceed without impleading the other co-owners. However, where the co-owner repudiates the co-ownership by claiming sole ownership of the property or where the suit is brought against a co-owner, his co-owners are indispensable parties and must be impleaded as party-defendants, as the suit affects the rights and interests of these other co-owners.⁸⁵ (Citations omitted)

The Court, therefore, recognizes Virgilio's personality to institute the case on behalf of Manuel's heirs especially since he was given a Special Power of Attorney⁸⁶ executed by his wife Jennifer E. Bote who was one of Manuel's legal heirs. It is also noteworthy to emphasize the procedural axiom that documentary evidence prevails over testimonial evidence because the latter may conveniently be fabricated.⁸⁷

The crux of the controversy points Us to Articles 476 and 477 of the Civil Code of the Philippines,⁸⁸ the provisions that govern quieting of title which read:

ARTICLE 476. Whenever there is a cloud on title to real property or any interest therein, by reason of any instrument, record, claim, encumbrance or proceeding which is apparently valid or effective but is in truth and in fact invalid, ineffective, voidable, or unenforceable, and may be prejudicial to said title, an action may be brought to remove such cloud or to quiet the title.

An action may also be brought to prevent a cloud from being cast upon title to real property or any interest therein.

⁸³ See *Catedrilla v. Lauron*, 709 Phil. 335, 344 (2013).

⁸⁴ 621 Phil. 212 (2009).

⁸⁵ Id. at 223-224.

⁸⁶ Records (Vol. II), p. 540.

⁸⁷ See *Heirs of Bagaygay v. Heirs of Paciente*, G.R. No. 212126, August 4, 2021.

⁸⁸ CIVIL CODE OF THE PHILIPPINES or Republic Act No. 386. Approved: June 18, 1949.

ARTICLE 477. The plaintiff must have legal or equitable title to, or interest in the real property which is the subject-matter of the action. He need not be in possession of said property.

In an action for quieting of title, the objective is for the competent court to remove the cloud by determining the rights of the parties so that the ones entitled to the subject property may exercise said rights without fear, disturbance, or interference from those who have no right over the same.⁸⁹ From the foregoing provisions, two requisites must be established in order that a complaint for quieting of title may prosper. *First*, the plaintiff must have a legal or equitable title or interest in the property subject of the complaint. *Second*, the deed, claim, encumbrance, or proceeding allegedly casting doubt over one's title must be proven to be in truth invalid, void or inoperative despite the *prima facie* appearance of validity.⁹⁰

As correctly observed by the appellate court, We likewise find that petitioners failed to satisfactorily establish the two requisites. Consequently, their Complaint for Quietening of Title must fail.

To begin with, petitioners failed to prove that they hold a legal or equitable title over the subject property. On one hand, legal title means registered ownership, where the subject property is registered under the name of the complainant in an action to quiet title, which may be evidenced by presenting the certificate of title in the latter's name. On the other hand, equitable title denotes beneficial ownership, which is "ownership recognized by law and capable of being enforced in the courts at the suit of the beneficial owner."⁹¹ Petitioners are neither holders of a legal title nor equitable title over the subject property. To prove this requisite, they presented, among others, TCT No. T-35050⁹² which was issued in the name of Manuel and Tax Declaration No. 24-0007-12938⁹³ among others which were not sufficient to establish their claim.

Similarly, the second requisite was not ascertained since the certificates of title in the name of respondent and the origin of the same were precisely demonstrated through the chain of transactions which led to respondent's ownership of the subject property.⁹⁴ Therefore, the alleged cloud created by respondent's certificates of title did not exist. In fact, the genealogy of respondent's certificates of title were evidenced by the presentation of all certificates of title from the original title in the name of Gliceria, to Spouses

⁸⁹ See *Spouses Yu v. Topacio, Jr.*, G.R. No. 216024, September 18, 2019.

⁹⁰ *Gatmaytan v. Misibis Land, Inc.*, G.R. No. 222166, June 10, 2020.

⁹¹ *Residents of Lower Atab & Teachers' Village v. Sta. Monica Industrial & Development Corp.*, 745 Phil. 554, 563 (2014), citing *La Bugal-B'Laan Tribal Association, Inc. v. Ramos*, 486 Phil. 754, 844-845 (2004).

⁹² Records (Vol. I), p. 9.

⁹³ Records (Vol. II), p. 560.

⁹⁴ See footnotes 37-55.

Sibulo, then Doña Crisanta Investment, to La Paz Housing and finally to respondent. These documentary evidence serve as competent proof that respondent's certificates of title are genuinely valid not just on their face but also on all legal aspects.

With regard to the allegation of fraud, petitioners failed to adduce adequate evidence aside from their mere allegation of respondent's spurious certificates of title. Petitioners' contentions necessarily fail in view of respondent's clear-cut sequence of transactions leading to the latter's ownership of the subject property. We agree with the appellate court's observation, to wit:

At this juncture, the existence of the mother title, OCT No. 0-217 and the subsequent TCTs including defendant-appellant's TCT Nos. T-309608, T-309609, T-309610 in the Registry of Deeds further supports the authenticity of the titles, the office of the Register of Deeds being a public depository of records or documents affecting titles to lands in the province or city wherein such office is situated.

x x x x

It is settled that a tax declaration does not prove ownership. It is merely an *indicium* of a chain of ownership. Payment of taxes is not proof of ownership; it is, at best, an *indicium* of possession in the concept of ownership. Neither tax receipts nor a declaration of ownership for taxation purposes is evidence of ownership or of a right to possess realty when not supported by other effective proof. However, it bears reiterating that the issue of possession in this case has been finally laid to rest when the MTC, upon remand by no less than the Supreme Court, held in its February 16, 2011 Order, that defendant-appellant physically and legally possessed the subject property. Such MTC Order appears to have been uncontested.⁹⁵

Considering that the evidence of petitioners did not satisfy the requisites for quieting of title, their complaint must be dismissed for lack of merit. In view of the dismissal, the other issues raised by them have now become moot and academic as in *Ilusorio v. Baguio Country Club Corporation*:⁹⁶

The Court has ruled that an issue becomes moot and academic when it ceases to present a justiciable controversy so that a declaration on the issue would be of no practical use or value. In such cases, there is no actual substantial relief to which the plaintiff would be entitled to and which would be negated by the dismissal of the complaint.⁹⁷ (Citation omitted)

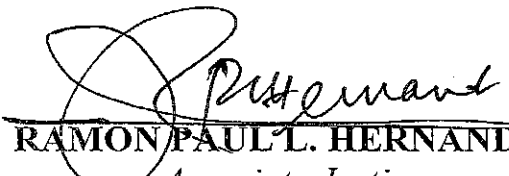
WHEREFORE, the petition is **DENIED**. The assailed August 15, 2017 Decision and January 4, 2018 Resolution of the Court of Appeals in CA-G.R. CV No. 107300 are hereby **AFFIRMED** *in toto*. Costs on petitioners.

⁹⁵ *Rollo*, pp. 24-25.

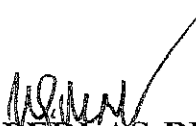
⁹⁶ 738 Phil. 135 (2014).

⁹⁷ *Id.* at 142.

SO ORDERED.

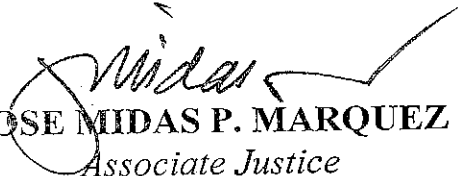

RAMON PAUL L. HERNANDO
Associate Justice

WE CONCUR:


ESTELA M. PERLAS-BERNABE
Senior Associate Justice
Chairperson



RODIL V. ZALAMEDA
Associate Justice


RICARDO R. ROSARIO
Associate Justice


JOSE MIDAS P. MARQUEZ
Associate Justice

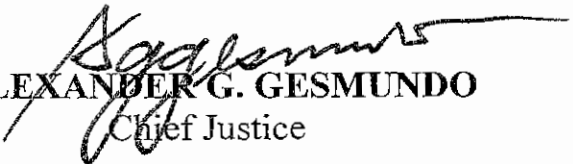
ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


ESTELA M. PERLAS-BERNABE
Senior Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


ALEXANDER G. GESMUNDO
Chief Justice