



Republic of the Philippines

Sandiganbayan

Quezon City

SIXTH DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

SB-16-CRM-0136 to 0172

For: Violation of Section 3(e) of
Republic Act No. 3019, as
amended

- versus -

ROBERTO R. CORPUS,
Accused.

Present


FERNANDEZ, SJ, J.

Chairperson

MIRANDA, J. and

VIVERO, J.

Promulgated:

September 27, 2019 

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DECISION

VIVERO, J.:

THE CHARGES

Roberto Rillorta Corpus, Officer-in-Charge, Provincial Assessor's Office, Zambales, is indicted for thirty-seven (37) counts of violation of Section 3(e) of Republic Act No. 3019, as amended, otherwise known the Anti-Graft and Corrupt Practices Act. The delictual allegations of the initial Information¹ are couched in the following language:

SB-16-CRM-0136

"That on or about September 27, 2007 or sometime prior or subsequent thereto, in Iba, Zambales, Philippines, and within the 

¹ Information dated February 24, 2016, for Criminal Case No. SB-16-CRM-0136, pp. 1 - 2 (Records, Vol. 1, pp. 1 - 2).



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jurisdiction of this Honorable Court, the above-named accused **ROBERTO R. CORPUS**, a high ranking public officer, being then the Officer-in-Charge, Provincial Assessor of Zambales, while in the performance of his official functions and committing the offense in relation to his office, did then and there willfully, unlawfully and criminally, with evident bad faith, gross inexcusable negligence and manifest partiality cause the issuance of Tax Declaration No. 003-1756 in the name of Victor Balicas, Sr. covering a lot with an area of 237 square meters which forms part of Cadastral Lot No. 5053 part Cad 547-D Assessor's Lot No. 180A179 despite due notice of the fact that said property was declared under Tax Declaration No. 003-0168 and covered by Transfer Certificate of Title No. T-25607 of the Register of Deeds for the Province of Zambales in the name of Rolando Young married to Marites Young, creating a (sic) possible conflicting legal interests over the said parcel of lot by making it appear that said Victor Balicas, Sr. has a claim or right of possession thereof, thereby giving unwarranted benefits, advantage or preference to the latter to the damage and prejudice of spouses Roberto and Marites Young, and to the prejudice of the public service.

"CONTRARY TO LAW.

"Quezon City, Philippines, February 24, 2016." ²

The Informations appertaining to Criminal Case Nos. **SB-16-CRM-0137** to **SB-16-CRM-0172** are, by and large, couched in the same language as the above-stated Information. The particulars of the thirty-six (36) other Informations against Roberto R. Corpus are summarized in the table below:

CRIMINAL CASE No.	ALLEGED OWNER	TAX DECLARATION No.	LAND AREA (square meters)	LOT "FORMS PART OF ..."
SB-16-CRM-0137	Benita S. Famanilay	003-1764	320	Assessor's Lot No. 180A073
SB-16-CRM-0138	Zoilo M. Bautista	003-1766	300	Assessor's Lot No. 180A357
SB-16-CRM-0139	Enriquita Gerodiaz	003-1768	300	Assessor's Lot No. 180A230

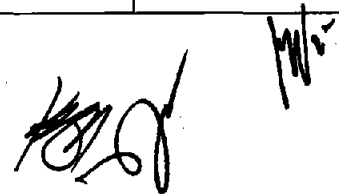
² *Ibid.*

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SB-16-CRM-0140	Rosita Torio	003-1813	275	Assessor's Lot No. 180A172
SB-16-CRM-0141	Rosita Torio	003-1814	275	Assessor's Lot No. 180A172
SB-16-CRM-0142	Josie Gascon	003-1816	120	Assessor's Lot No. 180A280
SB-16-CRM-0143	Marilou R. De la Peña	003-1769	225	Assessor's Lot No. 180A270
SB-16-CRM-0144	Marilou R. De la Peña	003-1770	225	Assessor's Lot No. 180A270
SB-16-CRM-0145	Isabel M. Tan	003-1776	320	Assessor's Lot No. 180A344
SB-16-CRM-0146	Aleja S. Rodriguez	003-1781	150	Assessor's Lot No. 180A176
SB-16-CRM-0147	Linda Macabada	003-1783	762.30	Assessor's Lot No. 180A363
SB-16-CRM-0148	Gilbert Danao	003-1786	475	Assessor's Lot No. 180A041B
SB-16-CRM-0149	Ma. Erlyna Yeh	003-1788	625	Assessor's Lot No. 180A041A
SB-16-CRM-0150	Gloria Sister	003-1792	400	Assessor's Lot No. 180A007
SB-16-CRM-0151	Eivencita D. Lugue	003-1795	438	Assessor's Lot No. 180A383
SB-16-CRM-0152	Divina Ignacio	003-1797	300	Assessor's Lot No. 180A008
SB-16-CRM-0153	Norman Bongais	003-1824	300	Property Index No. 016-13- 003-01-00
SB-16-CRM-0154	Gerry O. Bongais	003-1826	495.20	Property Index No. 016-13- 003-01-00
SB-16-CRM-0155	Gina O. Bongais	003-1828	290.91	Property Index No. 016-13- 003-01-00
SB-16-CRM-0156	Virginia S. Tiania	003-1842	200	Cadastral Lot No. 5053-part Cad. 547-D
SB-16-CRM-0157	Woot Chiong, Jr.	003-1844	300	Assessor's Lot No. 180A240



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SB-16-CRM-0158	Marivic V. Baliao	003-1864	500	Cadastral Lot No. 5053; Property Index No. 016-13-003-00
SB-16-CRM-0159	Jinky Womack	003-1866	450	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0160	Spouses Raymond and Jinky Womack	003-1868	176	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0161	Spouses Raymond and Jinky Womack	003-1870	400	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0158	Marivic V. Baliao	003-1864	500	Cadastral Lot No. 5053, Property Index No. 016-13-003-00
SB-16-CRM-0159	Jinky Womack	003-1866	450	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0160	Spouses Raymond and Jinky Womack	003-1868	176	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0161	Spouses Raymond and Jinky Womack	003-1870	400	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0162	Alfonso and Roland Villeza	003-1858	685	Cadastral Lot No. 5053
SB-16-CRM-0163	Benita Famanilay	003-1860	100	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0164	Jinky Womack	003-1884	400	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0165	Mark Angelo and Gina Cadisag	003-1889	350	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0166	Spouses Raymond and Jinky Womack	003-1922	300	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0167	Gerry O. Bongais	003-1926	800	19.688 hectares covered by TCT No. T-25607

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SB-16-CRM-0168	Arsenia F. San Nicolas	003-1931	200	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0169	Romeo Coching	003-1936	300	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0170	Reinerio P. Loverita	003-1940	2,255	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0171	Leonardo Arlegui	003-1962	1,250	19.688 hectares covered by TCT No. T-25607
SB-16-CRM-0172	Margarita G. Villa	003-1964	200	19.688 hectares covered by TCT No. T-25607

THE CASES

On March 9, 2011, Reynaldo Chiong Uy, the attorney-in-fact³ of Spouses Rolando Cariño Young and Marites Lazaro-Young, filed a complaint⁴ against Roberto R. Corpus, Officer-in-Charge of the Provincial Assessor's Office, Zambales, before the Office of the Provincial Prosecutor for alleged violation of Republic Act No. 3019, as amended. Rolando Young, married to Marites Lazaro, was the registered owner of land situated in Subic, Zambales with an area of 19.6880 hectares.⁵

Roberto R. Corpus vehemently denied the accusations against him. His Counter-affidavit⁶ read, *inter alia*:

³ General Power of Attorney dated April 19, 1993 of Rolando C. Young and Marites Lazaro-Young in favor of Reynaldo Chiong Uy, pp. 1 - 2 (Records 20 - 22; 171 - 172).

⁴ Affidavit-Complaint dated March 9, 2011, of Reynaldo C. Uy, pp. 1 - 4 (Records, Vol. 1, pp. 16 - 19).

⁵ Transfer Certificate of Title (TCT) No. T-2507 for the Registry of Deeds, Province of Zambales, p. 1 (Records, Vol. 1, p. 23).

⁶ Counter-affidavit dated June 6, 2011, of Roberto R. Corpus, pp. 1 - 2 (Records, Vol. 1, pp. 169 - 170).

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- "2. x x x I was in the discharge of [my] duties, in the regular course of government business, as the OIC Provincial Assessor of Zambales.
- "3. The same complaint is malicious and ill-motivated as it was filed . . . when I am (sic) no longer the officer-in-charge.
- "4. . . . [T]he same was not subscribed by the offended party/s or a public officer.
- "5. The purported attorney-in-fact, Reynaldo Uy, is not clothed with the proper authority to file this instant case.

"x x x

"Even assuming *arguendo*, that Mr. Uy has been vested the power to initiate an action for the recovery of Mr. Young's property, this case is not one for the recovery of property.

"x x x."

After a thorough investigation, the Office of the Provincial Prosecutor found probable cause to indict respondent Corpus for violation of Section 3(e) of Republic Act No. 3019, amended, otherwise known as the Anti-Graft and Corrupt Practices Act.⁷ To be sure, the matter came within the jurisdiction of the Sandiganbayan; thence, the case was referred to the Office of the Ombudsman. The findings of the Provincial Prosecutor were approved.⁸ On April 8, 2016, the Office of the Ombudsman filed thirty-seven (37) Informations against Roberto R. Corpus before the Anti-Graft Court.

Roberto Corpus was remonstrant. He maintained that he was acting *ex cathedra* while discharging his ministerial duty. He added that the complaint was, for all intents and purposes, "malicious and ill-motivated."⁹ His protestation was futile.

On April 18, 2016, this Court issued a warrant of arrest against accused Corpus for allegedly violating Section 3(e) of Republic Act

⁷ Resolution dated June 15, 2012, pp. 1 – 5 (Records, Vol. 1, pp. 3 – 7).

⁸ Review dated September 1, 2014, of the Office of the Ombudsman, pp. 1 – 7 (Records, Vol. 1, pp. 8 – 14).

⁹ Counter-affidavit dated June 6, 2011, p. 1 (Records, Vol. 1, p. 169).

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No. 3019 (37 counts).¹⁰ In addition, a Hold Departure Order was issued against him.¹¹

On May 24, 2016, accused posted his cash bail bonds,¹² which were approved by the Court. Accordingly, the warrant of arrest issued against him was recalled.¹³

On June 23, 2016, accused filed a *Motion to Quash Informations*¹⁴ on the ground that the Regional Trial Court, not this Court, had jurisdiction over the subject matter of this case.¹⁵

On August 10, 2016, the Court denied the foregoing motion for lack of merit.¹⁶ The Court ratiocinated in this wise:

"Section 5 of RA [No.] 10660 provides:

Transitory Provision. - *This Act shall apply to all cases pending in the Sandiganbayan over which trial has not begun: Provided, That: (a) Section 2, amending Section 4 of Presidential Decree No. 1606, as amended, on "Jurisdiction"; and (b) Section 3, amending Section 5 of Presidential Decree No. 1606, as amended, on "Proceedings, How Conducted; Decision by Majority Vote" shall apply to cases arising from offenses committed after the effectivity of this Act. (Emphasis supplied.)*

"This law was approved on April 16, 2015, and took effect on May 5, 2015. It is clear from the afore-cited transitory provision of the law that the amendment on the jurisdiction of the Sandiganbayan applies only to offenses committed after the effectivity of the law which was on May 5, 2015.

"Hence, it appearing that the Informations charge the accused with offenses committed prior to May 5, 2015, i.e., from 2007 to 2010, the said amendment does not apply or affect the subject Informations as the offense therein stated or alleged was

¹⁰ Warrant of Arrest dated April 18, 2016, against R. R. Corpus, pp. 1 (Records, Vol. 1, p. 176).

¹¹ Hold Departure Order dated April 18, 2016 (Records, Vol. 1, p. 173).

¹² Certification dated May 24, 2016, p. 1 (Records, Vol. 1, p. 183).

¹³ Order dated May 24, 2016, p. 1 (Records, Vol. 1, p. 185).

¹⁴ Motion to Quash Informations dated June 23, 2016, pp. 1 – 5 (Records, Vol. 1, pp. 199 - 203).

¹⁵ Id. at pp. 2 – 3 (Records, Vol. 1, pp. 200 – 201).

¹⁶ Resolution dated August 17, 2016, pp. 1 – 4 (Records, Vol. 1, pp. 227 – 230).

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committed sometime in 2007 to 2010 respectively, prior to the effectivity of RA [No.] 10660 on May 5, 2015 x x x

"x x x

"It is a cardinal rule in statutory construction that when the law is clear and free from any doubt or ambiguity, there is no room from construction and interpretation. There is only room for application."¹⁷

On September 29, 2016, accused, while assisted by his counsel, was arraigned and after being apprised of the nature and consequences of his plea, he pleaded "**Not Guilty**" to the Informations.¹⁸ Moreover, accused was asked to show cause why he should not be suspended *pendente lite*. Afterwards, the preliminary conference was set and the parties were directed to file their pre-trial briefs prior thereto.¹⁹

On October 14, 2016, accused filed his *Compliance to Order (To show cause why accused should not be suspended pendente lite)*.²⁰ He asserted that in as much as he is an "Administrative Officer," neither records nor evidence akin to his official functions were subject of this case. Besides, no motion to that effect had been filed hitherto.²¹ Contrariwise, the prosecution, citing Section 13 of R.A. No. 3019, as amended, averred that accused's suspension is mandatory.²² Said provision reads as follows:

"Section 13 - Suspension and loss of benefits. - ANY INCUMBENT PUBLIC OFFICER AGAINST WHOM ANY CRIMINAL PROSECUTION UNDER A VALID INFORMATION UNDER THIS ACT or under the provisions of the Revised Penal Code on bribery is pending in court, SHALL BE SUSPENDED FROM OFFICE. Should he be convicted by final judgment, he shall lose all retirement or gratuity benefits under any law, but if he is acquitted, he shall be entitled to reinstatement and to the salaries and benefits which he failed to receive during suspension,

¹⁷ Id. at pp. 2 – 3 (Records, Vol. 1, pp. 228 – 229).

¹⁸ Certificate of Arraignment dated September 29, 2016, p. 1 (Records, Vol. 1, p. 237).

¹⁹ Order dated September 29, 2016, p. 1 (Records, Vol. 1, p. 238).

²⁰ Records, Vol. 1, pp. 245 – 247.

²¹ Id. at pp. 245 – 246.

²² Comment (Re: Accused's Compliance dated October 14, 2016, pp. 1 – 3 (Records, Vol. 1, pp. 279 – 281).



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unless in the meantime administrative proceedings have been filed against him." (Capitalization Supplied.)

The Court refused to sustain accused's arguments and, thus, ordered accused Corpus **"TO CEASE AND DESIST** from further performing and/or exercising the functions, duties and privileges he may now or hereafter be holding, effective immediately . . . for a period of ninety (90) days"²³ from receipt of the Resolution dated January 16, 2017.²⁴

Consistent with the foregoing ruling, the prosecution filed a *Motion to Direct the Provincial Governor of Zambales to Comply with the Resolution of this Honorable Court dated January 16, 2017.*²⁵ Thence, the Court granted said motion, and the provincial governor was required to render a report on the implementation of said resolution.²⁶ Conformably, said local chief executive preventively suspended accused Corpus for ninety (90) days.²⁷

Meanwhile, the prosecution filed its *Pre-trial Brief* on November 8, 2016.²⁸ On the other hand, accused filed his *Amended Pre-trial Brief* on November 29, 2016.²⁹

On November 7, 2016, the preliminary conference commenced, and the parties had their documentary exhibits marked.³⁰ Thereafter, each presented its proposed stipulations of fact while the opposing party made admissions on selective points.³¹ On March 23, 2017, the pre-trial was terminated.³² Thereafter, the Court issued its *Pre-trial Order.*³³

²³ Records, Vol. 1, p. 291.

²⁴ http://sb.judiciary.gov.ph/RESOLUTIONS/2017/A_Crim_SB-16-CRM-0136_0172_Corpus_01_16_2017.pdf; Records, Vol. 1, p. 285 - 291.

²⁵ Records, Vol. 2, pp. 14 - 16.

²⁶ Order dated August 3, 2017, p. 1 (Records, Vol. 2, p. 19).

²⁷ Resolution dated October 19, 2017 (Records, Vol. 2, p. 240).

²⁸ Pre-trial Brief of the Office of the Special Prosecutor dated November 7, 2016, pp. 1 - 10 (Records, Vol. 1, pp. 254 - 263).

²⁹ Amended Pre-trial Brief of the Accused dated November 28, 2016, pp. 1 - 3 (Records, Vol. 1, pp. 267 - 269).

³⁰ TSN dated November 7, 2016, pp. 1 - 20.

³¹ TSN dated February 3, 2017, pp. 44 - 60.

³² Minutes of proceedings dated March 23, 2017, p. 1 (Records, Vol. 1, p. 315).

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The trial got under way on June 7, 2017.³⁴ The Office of the Special Prosecutor presented three (3) witnesses namely:

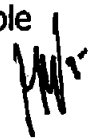
1. Reynaldo C. Uy;
2. Rolando M. Murcia; and
3. Juliana J. Flores.³⁵

Upon the completion of Flores' testimony, the prosecution declared that it had completed the presentation of its testimonial evidence.³⁶

On September 25, 2017, the Prosecution filed its *Formal Offer of Evidence with Motion to Transfer Marking of Exhibit "AAA" and Sub-Mark Exhibit "BBB"*.³⁷ After the accused commented thereon,³⁸ the Court ruled on the admissibility of the evidence.³⁹ Thus, the prosecution was deemed to have rested.

On November 20, 2017, accused's counsel manifested that he shall seek leave of court to demur to the evidence.⁴⁰ He held fast to his plan and filed a *Motion for Leave of Court to File Demurrer to Evidence*⁴¹ on November 27, 2017. The grounds relied upon by the accused were as follows:

"4. x x x [T]he evidence adduced by the prosecution is insufficient to prove the guilt of the accused beyond reasonable doubt as:



³³ Pre-trial Order dated May 11, 2017, 1 – 15 (Records, Vol. 1, pp. 403 – 417).

³⁴ TSN dated June 7, 2017, pp. 1 – 64; Order dated June 8, 2017, p. 1 (Records, Vol. 2, p. 8).

³⁵ Order dated September 20, 2017, p. 1 (Records, Vol. 2, p. 85-A).

³⁶ Minutes of Proceedings dated September 20, 2017, p. 1 (Records, Vol. 2, p. 84).

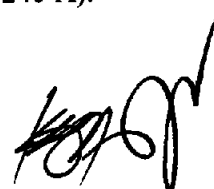
³⁷ Records, Vol. 2, pp. 86 – 114.

³⁸ Comments on/ Objections to Prosecution's Formal Offer of Evidence dated September 25, 2017, pp. 1 – 20 (Records, Vol. 2, pp. 214 – 233).

³⁹ Resolution dated November 8, 2017, pp. 1 – 2 (Records, Vol. 2, pp. 242 – 243).

⁴⁰ Order dated November 20, 2017, p. 1 (Records, Vol. 2, p. 246-A).

⁴¹ Records, Vol. 2, pp. 249 – 253.



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"a. It failed to prove the accused caused **undue injury** to any party, an essential element of [the] crime under Section 3(e) of R.A. No. 3019.
x x x

"b. It failed to prove accused gave any private party any unwarranted benefits, advantage or preference through manifest partiality, evident bad faith or gross inexcusable negligence. x x x

"x x x

"The annotations on some of the tax declarations that the properties they referred to was (sic) also declared in the name of another person, such notice would negate bad faith . . . The notice serves as a warning and not to cause fraud.

"x x x

"c. Thirty-five (35) of the total thirty-seven (37) tax declarations . . . adduced by [the] prosecution are modified or revised tax declarations, not new. x x x

"The accused merely followed what the previous issuer of the tax declarations did. Unless such previous tax declarations are cancelled, they remain to be valid and enjoys (sic) the presumption that they were issued with regularity.

"d. . . . The tax declarations cannot grant title. At the (sic) most, it only indicates possession.
x x x."

"x x x." ⁴²

Contrariwise, the prosecution averred that:

"6. x x x [T]he act of [the] accused in issuing the tax declarations despite knowledge of it real ownership created a question of legality of spouses Young's title. x x x

⁴² Motion for Leave of Court to File Demurrer to Evidence dated November 27, 2017, pp. 3 – 4 (Records, Vol. 2, pp. 252 – 253).

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"7. . . . Reynaldo Uy, the private complainant, testified on the fact that persons whom the accused issued the [tax] declarations are mere (sic) illegal settlers . . . Likewise, as testified by Rolando Murcia, the provincial assessor, a person must have a legal right over a certain property before a tax declaration can be issued in his favor. x x x These testimonies were never rebutted by the accused.

"8. The issuance of a tax declaration is not ministerial to a mere possessor of a land as the accused wants to portray. There are requirements under the Manual on Real Property Appraisal and Assessment Operations (Local Assessment Regulations No. 1-04) issued by the Department of Finance . . .

"x x x." ⁴³

Following a judicious scrutiny of the accused's motion *vis a vis* the opposing argument, this Court denied said motion for leave to file demurrer to evidence.⁴⁴ Instead of clinging obstinately to his intent to file a demurrer to evidence without prior leave of court, accused opted to face the charges head-on.⁴⁵ Accused took the witness stand⁴⁶ and gave his direct testimony before the Court.⁴⁷

Accused was the sole witness for the defense. After the manifestation to that effect by his counsel *de parte*, accused was directed by the Court to file his formal offer of evidence. For its part, the Prosecution was given ten days within which to file its comment or opposition thereto.⁴⁸

Conformably, accused filed his *Formal Offer of Documentary Evidence*⁴⁹ within the prescribed period. On the other hand, the

⁴³ Opposition (Re: Motion for Leave of Court to File Demurrer to Evidence) dated December 1, 2017, pp. 1 - 2 (Records, Vol. 2, pp. 256 - 257).

⁴⁴ Resolution dated January 3, 2018, pp. 1 - 2 (Records, Vol. 2, pp. 264 - 265).

⁴⁵ Order dated February 26, 2018, p. 1 (Records, Vol. 2, p. 271).

⁴⁶ Minutes of proceedings dated March 7, 2018, p. 1 (Records, Vol. 2, p. 297).

⁴⁷ Order dated July 11, 2018, p. 1 (Records, Vol. 2, p. 346); Order dated July 12, 2018, p. 1 (Records, Vol. 2, p. 350); Order dated July 25, 2018, p. 1 (Records, Vol. 2, p. 353-A); Order dated July 26, 2018, p. 1 (Records, Vol. 2, p. 355-A); Order dated August 14, 2018, p. 1 (Records, Vol. 2, p. 369); Order dated October 12, 2018, p. 1 (Records, Vol. 2, p. 396).

⁴⁸ Order dated October 12, 2018, p. 1 (Records, Vol. 2, p. 396); TSN dated October 12, 2018, p. 66.

⁴⁹ Formal Offer of Documentary Evidence by the Accused dated October 17, 2018, pp. 1 - 18 (Records, Vol. 2, pp. 400 - 417).

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Prosecution submitted seasonably its *Comments/ Objections* thereto.⁵⁰ Meanwhile, an *Urgent Motion to Mark Exhibits for Accused* was filed on November 23, 2018.⁵¹ The Court granted accused's motion to mark the following:

- "1. Exhibits 41, 42 and 45, the original of which are attached to the Formal Offer of Evidence for the accused; and,
- "2. Exhibit 43 (Exhibit B) and 44 (Exhibit C), photocopies of which are attached to the Formal Offer of Evidence for the accused, and the originals of which are attached to the Formal Offer of Evidence for the prosecution."⁵²

No rebuttal evidence was presented by the Prosecution.⁵³ Thence, the parties were directed to file their respective memorandum within twenty (20) days from receipt of the Court's Resolution dated March 18, 2019. Thenceforth, with or without memoranda, this case was submitted for decision.⁵⁴

ANTECEDENT FACTS

The factual milieu, as culled from the records, are portrayed hereinbelow:

Rolando Cariño Young, married to Marites Lazaro-Young are the registered owners of a parcel of land with an area of 19.6880 hectares. The real property is situated in Subic, Zambales, and it is covered by Transfer Certificate of Title (TCT) No. T-25607 for the Registry of Deeds, Province of Zambales.⁵⁵ Correlatively, the tax

M/V

⁵⁰ Comments/ Objections (Re: Accused's Formal Offer of Exhibits) dated November 17, 2018, pp. 1 – 13 (Records, Vol. 2, pp. 516 – 528).

⁵¹ Records, Vol.2, pp. 529 – 531.

⁵² Resolution dated January 14, 2019, p. 1 (Records, Vol. 3, p. 11).
http://sb.judiciary.gov.ph/RESOLUTIONS/2019/A_Crim_SB-16-CRM-0136_0172_People%20vs%20Corpus_01_14_2019.pdf

⁵³ Order dated December 3, 2018, p. 1 (Records, Vol. 3, p. 5).

⁵⁴ Records, Vol. 3, pp. 17 – 18.

⁵⁵ Records, Vol. 1, p. 23.

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declaration for said property is registered under the name "YOUNG, Rolando".⁵⁶

Spouses Rolando and Marites Young lived abroad. Meanwhile, Reynaldo Chiong Uy acted as the overseer or administrator of the subject property.⁵⁷

From August 19, 2007 to June 30, 2010, Roberto R. Corpus was designated as the Officer-in-Charge (OIC) of the Provincial Assessor's Office, Zambales.⁵⁸ He issued thirty-seven (37) tax declarations in favor of several persons who claimed rights and interests over determinate portions of the subject property of Rolando Young. Discernibly, six (6) tax declarations bear the stamped notation:

"PROPERTY IS ALSO DECLARED IN THE NAME OF ROLANDO YOUNG UNDER TAX DECLARATION NO. 003-0168"

Besides, sixteen (16) tax declarations bear the stamped notation:

"PROPERTY IS ALSO DECLARED IN THE NAME OF ROLANDO YOUNG UNDER TAX DECLARATION NO. 003-1773"

In so far as the fifteen (15) other tax declarations are concerned, none bears either of the aforecited stamped notations.

The material entries contained in the thirty-seven (37) tax declarations in question are summarized below:

TAX DECLARATION No.	"OWNER"	AREA
003-1756	Victor Balicas, Jr.	237 sq. ms.
003-1764	Benita S. Famanilay	320 sq. ms.

⁵⁶ Records, Vol. 1, p. 24.

⁵⁷ General Power of Attorney dated April 14, 1993, of Spouses R. C. Young and M. L. Young in favor of R. C. Uy, pp. 1 – 2 (Records, Vol. 1, pp. 21 – 22).


⁵⁸ TSN dated March 1, 2018, pp. 15 – 16; 34 – 35; TSN dated July 26, 2018, p. 51.

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003-1766	Zoilo M. Bautista	300 sq. ms.
003-1768	Enriquita Gerodiaz	300 sq. ms.
003-1769	Marilou R. De la Peña	225 sq. ms.
003-1770	Marilou R. De la Peña	225 sq. ms.
003-1776	Isabel M. Tan	320 sq. ms.
003-1781	Aleja S. Rodriguez	150 sq. ms.
003-1783	Linda Macabada	762.30 sq. ms.
003-1786	Gilbert Danao	475 sq. ms.
003-1788	Ma. Erlyna Yeh	625 sq. ms.
003-1792	Gloria Sister	400 sq. ms.
003-1795	Elvencita D. Lugue	438 sq. ms.
003-1797	Divina Ignacio	300 sq. ms.
003-1813	Rosita Torio	275 sq. ms.
003-1814	Rosita Torio	275 sq. ms.
003-1816	Josie Gascon	120 sq. ms.
003-1824	Norman Bongais	300 sq. ms.
003-1826	Gerry O. Bongais	495.20 sq. ms.
003-1828	Giria O. Bongais	290.91 sq. ms.
003-1842	Virginia S. Tiana	200 sq. ms.
003-1844	Woot Chiong, Jr.	300 sq. ms.
003-1858	Alfonso & Roland Villeza	685 sq. ms.
003-1860	Benita Famanilay	100 sq. ms.
003-1864	Marivic V. Baliao	500 sq. ms.
003-1866	Sps. Jinky V. Womack	450 sq. ms.
003-1868	Sps. Jinky V. Womack	176 sq. ms.
003-1870	Sps. Jinky V. Womack	400 sq. ms.
003-1884	Jinky Womack	400 sq. ms.
003-1889	Mark Angelo Calisag & Gina S. Calisag	350 sq. ms.
003-1922	Jinky V. Womack, married to Raymond Womack	300 sq. ms.
003-1926	Gerry O. Bongais	800 sq. ms.



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003-1931	Arsenia P. San Nicolas	200 sq. ms.
003-1936	Romeo Coching	300 sq. ms.
003-1940	Reinerio P. Loverita	2,255 sq. ms.
003-1962	Leonardo Arlegui	1,250 sq. ms.
003-1964	Margarita G. Villa	200 sq. ms.

When Mr. Uy discovered the alleged anomalies, he immediately confronted OIC Corpus and demanded that he desist from issuing tax declarations to persons who were claiming right of possession over the titled property of Spouses Rolando and Marites Young.⁵⁹ In addition, a letter to that effect from Mr. Uy's lawyer was received by OIC Corpus.⁶⁰

OIC Corpus unabashedly ignored Mr. Uy's warnings. This compelled the latter to file a complaint before the Office of the Provincial Prosecutor which found and so ruled that:

"... [P]robable cause exists to indict respondent Roberto Corpus for violation of Section 3(e) of R.A. 3019. It is warranted that respondent be correspondingly charged with the said offense equal to the number of tax declarations he issued totaling to thirty-seven (37). For each tax declaration which respondent issued, he shall be charged accordingly as the same constitutes a separate and distinct offense.

"x x x Respondent Corpus was designated as the OIC Provincial Assessor of Zambales which position he, albeit in an acting or interim capacity only, held when the alleged offenses were committed. The instant case therefore falls under the exclusive jurisdiction of the Sandiganbayan. x x x

"x x x

"In view thereof, we recommend the transmittal of the instant resolution, together with the entire records, to the Ombudsman or his deputy in accordance with Sec. 4, Rule 112 of the Revised Rules of Criminal Procedure. x x x."⁶¹

⁵⁹ Affidavit-Complaint dated March 9, 2011, of Reynaldo C. Uy, p. 1 (Records, Vol. 1, p. 16).

⁶⁰ Records, Vol. 1, p. 25.

⁶¹ Resolution dated June 15, 2012, of the Office of the Provincial Prosecutor of Zambales, p. 4 (Records, Vol. 1, p. 6).

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After receipt of the cases so transmitted and upon review, the Office of the Ombudsman affirmed *in toto* the findings of the Office of the Provincial Prosecutor of Zambales. The decretal portion of its resolution is quoted below, *viz*:

"WHEREFORE, the Resolution dated 15 June 2012 finding Roberto R. Corpus, then OIC-Provincial Assessor of Iba, Zambales, liable for 37 counts of violation of Section 3(e) of Republic Act [No.] 3019, as amended, is hereby **APPROVED.**

"Let the corresponding Informations be filed with the Sandiganbayan pursuant to Section 4 of P.D. No. 1606, as amended by R.A. No. 7975 and R.A. No. 8249.

"SO ORDERED." ⁶²

ISSUE

The issue, as succinctly stated in this Court's Pre-trial Order,⁶³ reads:

"Whether the accused violated Section 3(e) of Republic Act No. 3019." ⁶⁴

JUDICIAL ADMISSIONS

The judicial admissions, as stated in the Court's Pre-trial Order, are as follows:

"A. As proposed by the prosecution, the accused admits the following:

- 1) Accused approved the issuance of Tax Declaration No. 003-1756 in favor of Victor Balicas, Sr.;



⁶² Review dated September 1, 2014, p. 6 (Records, Vol. 1, p. 13).

⁶³ Pre-trial Order dated May 11, 2017, p.1 - 15 (Records, Vol. 1, p. 403 - 417).

⁶⁴ Records, Vol. 1, p. 405.



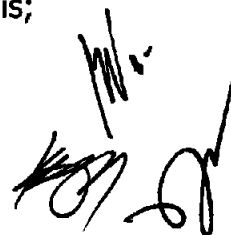
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- 2) Accused approved the issuance of Tax Declaration No. 003-1764 in favor of Benita S. Faminilay;
- 3) Accused approved the issuance of Tax Declaration No. 003-1766 in favor of Zoilo M. Bautista;
- 4) Accused approved the issuance of Tax Declaration No. 003-1768 in favor of Enriquita Gerodiaz;
- 5) Accused approved the issuance of Tax Declaration No. 003-1813 in favor of Rosita Torio;
- 6) Accused approved the issuance of Tax Declaration No. 003-1814 in favor of Rosita Torio;
- 7) Accused approved the issuance of Tax Declaration No. 003-1816 in favor of Josie Gascon;
- 8) Accused approved the issuance of Tax Declaration No. 003-1769 in favor of Marilou R. De la Peña;
- 9) Accused approved the issuance of Tax Declaration No. 003-1709 in favor of Marilou R. De la Peña;
- 10) Accused approved the issuance of Tax Declaration No. 003-1776 in favor of Isabel M. Tan;
- 11) Accused approved the issuance of Tax Declaration No. 003-1781 in favor of Aleja S. Rodriguez;
- 12) Accused approved the issuance of Tax Declaration No. 003-1783 in favor of Linda Macabada;
- 13) Accused approved the issuance of Tax Declaration No. 003-1786 in favor of Gilbert Danao;
- 14) Accused approved the issuance of Tax Declaration No. 003-1788 in favor of Ma. Erlyna Yeh;
- 15) Accused approved the issuance of Tax Declaration No. 003-1792 in favor of Gloria Sister;
- 16) Accused approved the issuance of Tax Declaration No. 003-1795 in favor of Elvencita D. Lugue;
- 17) Accused approved the issuance of Tax Declaration No. 003-1797 in favor of Divina Ignacio;
- 18) Accused approved the issuance of Tax Declaration No. 003-1813 in favor of Rosita Torio;
- 19) Accused approved the issuance of Tax Declaration No. 003-1814 in favor of Rosita Torio;
- 20) Accused approved the issuance of Tax Declaration No. 003-1816 in favor of Josie Gascon;
- 21) Accused approved the issuance of Tax Declaration No. 003-1824 in favor of Norman Bongais;



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- 22) Accused approved the issuance of Tax Declaration No. 003-1826 in favor of Gerry O. Bongais;
- 23) Accused approved the issuance of Tax Declaration No. 003-1826 in favor of Gina O. Bongais;
- 24) Accused approved the issuance of Tax Declaration No. 003-1842 in favor of Virginia S. Tania;
- 25) Accused approved the issuance of Tax Declaration No. 003-1844 in favor of Woot Chiong Jr.;
- 26) Accused approved the issuance of Tax Declaration No. 003-1858 in favor of Alfonso and Roland Villeza;
- 27) Accused approved the issuance of Tax Declaration No. 003-1860 in favor of Benita Famanilay;
- 28) Accused approved the issuance of Tax Declaration No. 003-1884 in favor of Jinky Womack;
- 29) Accused approved the issuance of Tax Declaration No. 003-1864 in favor of Marivic V. Baliao;
- 30) Accused approved the issuance of Tax Declaration No. 003-1866 in favor of Jinky V. Womack;
- 31) Accused approved the issuance of Tax Declaration No. 003-1868 in favor of Spouses Jinky and Raymond Womack;
- 32) Accused approved the issuance of Tax Declaration No. 003-1870 in favor of Spouses Jinky and Raymond Womack;
- 33) Accused approved the issuance of Tax Declaration No. 003-1889 in favor of Mark Angelo and Gina S. Cabisag;
- 34) Accused approved the issuance of Tax Declaration No. 003-1922 in favor of Jinky V. Womack, married to Raymond Womack;
- 35) Accused approved the issuance of Tax Declaration No. 003-1926 in favor of Gerry O. Bongais;
- 36) Accused approved the issuance of Tax Declaration No. 003-1931 in favor of Arsenia F. San Nicolas;
- 37) Accused approved the issuance of Tax Declaration No. 003-1936 in favor of Romeo Coching;
- 38) Accused approved the issuance of Tax Declaration No. 003-1940 in favor of Reinerio P. Loverita;
- 39) Accused approved the issuance of Tax Declaration No. 003-1962 in favor of Leonardo Arlegui; and
- 40) Accused approved the issuance of Tax Declaration No. 003-1964 in favor of Margarita G. Villa.



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"B. As proposed by the accused, the prosecution admits the following:

"The identity of the accused charged in the Information and that of the person arraigned is one and the same."⁶⁵

EVIDENCE FOR THE PROSECUTION

A. Testimonial evidence

A.1 The Office of the Special Prosecutor presented three (3) witnesses, namely:

1. Reynaldo C. Uy;
2. Rolando M. Marcia (Provincial Assessor of Zambales);⁶⁶
3. Juliana J. Flores (Local Assessment Operation Officer IV and Head of the Records Section, Provincial Assessor's Office, Zambales);⁶⁷

A.2 The direct testimony of the witnesses for the Prosecution are summarized below, viz:

1. REYNALDO C. UY

Reynaldo C. Uy, the attorney-in-fact of Rolando C. Young, is the overseer of the latter's land in Subic, Zambales.⁶⁸ As the private complaint in this case, he testified in this wise:

"ATTY. DELOSOS: 

⁶⁵ Pre-trial Order dated May 11, 2017, pp. 1 – 3 (Records, Vol. 1, pp. 403 – 405).

⁶⁶ Minutes of proceedings dated June 8, 2017, p. 1 (Records, Vol. 2, p. 6).

⁶⁷ Judicial Affidavit of Juliana J. Flores, pp. 1 – 11 (Records, Vol. 2, pp. 32 – 42).

⁶⁸ TSN dated June 7, 2017, pp. 14 – 20; 28.



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"Q: . . . Mr. Witness, what is your basis for saying that it's Roberto Corpus who approved these tax declarations?

"A: It was signed by Mr. Roberto Corpus, Sir.

"COURT INTERPRETER:

"For the record, Your Honors, the witness is pointing to a signature on Exhibit C on the dorsal portion also marked as Exhibit C-1.

"ATTY. DELOSO:

"For the two documents.

"x x x

"ATTY. DELOSO:

"Your Honor to be cleared (sic), there are two (2) tax declarations in the name of Rolando Young being presented in the Judicial Affidavit as proof of declaration for taxation purposes. That's 003-0168 and 003-1773. Hence, I am now presenting these documents to the witness to ask him how did he arrived (sic) at the conclusion that it was Roberto Corpus who approved the tax declarations?

CHAIRPERSON:

"He answered that because ---

"ATTY. DELOSO:

"He answered, Your Honor, that it was based on what is contained only in the document.

"CHAIRPERSON:

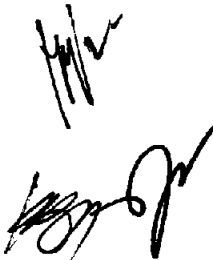
"He signed, Yes, precisely."⁶⁹

During cross-examination, the gravamen of the offense imputed against accused Corpus was brought to the fore. His testimony thereon is quoted below, viz:

"ATTY. DELOSO:

"x x x

⁶⁹ TSN dated June 7, 2017, pp. 37 - 39.



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"Q: . . . [Y]ou mentioned that there are several tax declarations in the name of other people like Elvencita Lague like that, not in the name of Rolando Young, do you understand?

"A: I don't understand.

"CHAIRPERSON:

"Do you understand? That is the basis of the complaint. Because it appears that the accused issued tax declarations to other people which is already owned under (sic) his principal, the brother-in-law.

"A: Rolando Young, your Honor.

"CHAIRPERSON:

"That's precisely why there is a complaint by giving unwarranted benefits. X X X Are there other tax declarations issued in other names? Are you aware?

"A: Yes, your Honors. These tax declarations that were issued by Roberto Corpus are (sic) illegal settlers.

"CHAIRPERSON:

"That's the answer. There are, issued by Mr. Corpus."⁷⁰
(Emphasis and Underscoring Supplied.)

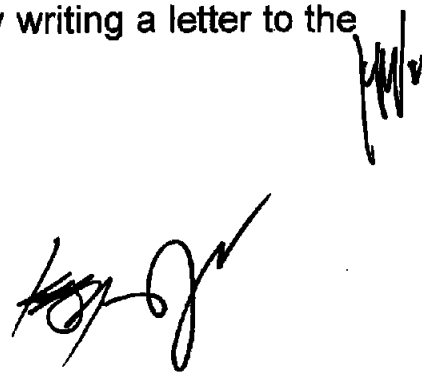
Reynaldo Uy previously sought the ejection of the occupants of Rolando Young's land.⁷¹ In fact, these even reached the Supreme Court.⁷²

Admittedly, Reynaldo Uy never filed any case for the cancellation of the tax declarations under the names of persons who were purportedly the "owner" of the land titled under Rolando Young's name. Yet, he sought the cancellation of said tax declarations by writing a letter to the

⁷⁰ TSN dated June 7, 2017, pp. 44 – 45.

⁷¹ Id. at pp. 46 – 53; EXHIBITS "XX", "YY", "ZZ", "AAA".

⁷² *Ibid.*



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Municipal Assessor of Subic, Zambales, as well as the Municipal Trial Court.⁷³

2. ROLANDO M. MARCIA

Rolando M. Marcia, the Provincial Assessor of Zambales since 2001,⁷⁴ laid down the requirements for the issuance of a tax declaration. His judicial affidavit⁷⁵ reads *inter alia*:

"4. Question: x x x ***[W]hat are the requirements before a tax declaration can be issued over a certain titled property?***

"Answer: ***A certified true copy of free patent, homestead or miscellaneous sales application must be submitted; certified true copy of the title issued by the Registrar of Deeds, certifying, among others, that the original copy of which is intact and existing in the said registry; and approved survey plan.***

"5. Question: What is your basis for saying this?

"Answer: ***Section 5(b), Chapter IV of the Manual of Real Property Appraisal and Assessment Operations (MRPAAO) or Local Assessment Regulations No. 1-04 dated October 01, 2004 issued by the Department of Finance.***

"x x x

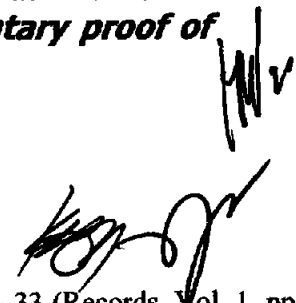
"6. Question: What are the requirements before a tax declaration can be issued to a certain person?

"Answer: In addition to the requirements I mentioned, a person must have a legal right over a certain property before a tax declaration is issued in his favor. ***A person must, at least, present documentary proof of***

⁷³ Id. at pp. 54 – 60; EXHIBITS "SS", "SS-1".

⁷⁴ TSN dated June 8, 2017, p. 16.

⁷⁵ Judicial Affidavit dated June 2, 2017, of Rolando M. Marcia, pp. 1 – 33 (Records, Vol. 1, pp. 423 – 455).



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his legal right over a certain property to the office of the assessor . . .

"7. Question: What are these documentary proofs that you mentioned?

"Answer: Deeds of conveyances such as but not limited to a notarized deed of sale, deed of donation, extrajudicial settlement of estate, deed of assignment and the like duly executed by the owner of the property. Upon presentation of these documents, the issuance of a tax declaration to a certain person becomes ministerial on the part of the assessor.

"8. Question: So Mr. Witness, the issuance of a tax declaration to a mere ***possessor*** of a land is ***not ministerial?***

"Answer: ***Yes***, Sir.

"9. Question: What is the implication when a tax declaration is issued in favor of a certain person?

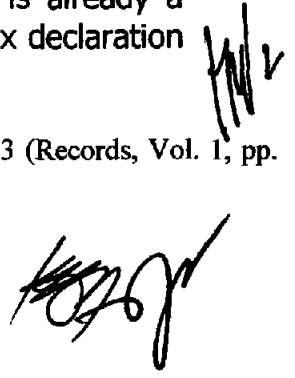
"Answer: When a tax declaration is issued in favor of a person, it means that said person has a legal right over the property. ***Tax declarations are prima facie proofs of ownership or possession of the property*** for which such taxes have been paid. Coupled with proof of actual possession of the property, they may become the basis of a claim for ownership, Sir."⁷⁶ (Emphasis and Italics Supplied.)

Anent the thirty-seven (37) tax declarations approved by accused Corpus, Mr. Marcia declared thusly:

"182. Question: x x x [W]hat is the propriety of the issuance of these tax declarations (***Exhibits 'D' – 'NN'***) to the persons named therein covering the property of Rolando Young which was also previously declared for taxation purposes under his name?

"Answer: This is not proper, Sir, and should not have been issued to those persons because the property is registered under the name of Rolando Young and that there is already a previous tax declaration issued under his name. A tax declaration

⁷⁶ Judicial Affidavit dated June 2, 2017, of Rolando M. Marcia, pp. 2 – 3 (Records, Vol. 1, pp. 424 – 425).



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can only be issued to a person who has a legal right over the property subject of a tax declaration.

"183. Question: And in this case, ***who is the person lawfully entitled to the issuance of [a] tax declaration in his/her favor?***

"Answer: ***Rolando Young, Sir, as he is the one who has title over the property.***

"184. Question: ***What is the effect of these tax declarations being issued to those persons named in the tax declarations (Exhibits 'D' – 'NN') over the property registered under the name of Rolando Young?***

"Answer: ***It is as if the persons named in the tax declarations are in possession of the property in the concept of an owner.***"⁷⁷ (Emphasis and Italics Supplied.)

During cross-examination, Mr. Marcia elucidated about the requirements that must be shown to the assessor in order that a tax declaration may be issued. His testimony reads, *inter alia*:

"THE CHAIRPERSON:⁷⁸

". . . What is your basis for saying that it is legal for the assessor to issue several tax declarations over the same property?

"A: Your Honor, if there is already a tax declaration and another one had a copy of the title, we can issue another tax declaration in the name of the title holder other than the declared owner, provided that we will put an annotation that the property is also declared in the name of someone.

"THE CHAIRPERSON:

"So, that is precisely what I am asking you. That is provided for in your law, in what?

"A: Under the Manual of Real Property Appraisal and Assessment Operations, Your Honor.

⁷⁷ Judicial Affidavit dated June 2, 2017, of Rolando M. Marcia, pp. 32 – 33 (Records, Vol. 1, pp. 453 – 454).

⁷⁸ Justice Rodolfo A. Ponferrada.

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"X X X

"A: Under this Manual, Your Honor, page 140, Cancellation of Assessment of, in case several assessment[s] were made over one property, it states here ***when two persons have declared in their names the same property or a portion thereof and were issued corresponding tax declarations, annotation shall be made on the face of each tax declaration with corresponding appraisal and assessment sheet that the fact that the property or part thereof is also declared in the name of the other person.***

"THE CHAIRPERSON:

"When there are two

"A: Yes, Your Honor.

"THE INTERPRETER:

"For the record, Your Honors, ***the witness read from page 140 of the Manual of Real Property Appraisal and Assessment Operations.***

"THE CHAIRPERSON:

"What is your ***basis for issuing a tax declaration?***

"A: Sir, Your Honor, first is if the (sic) ***submitted the title*** of the property

"THE CHAIRPERSON:

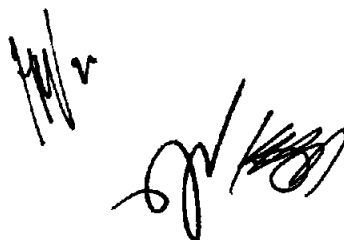
"Proof of ownership, title

"A: Yes, sir. That is one. ***Or if they have a Deed of Conveyances such as Deed of Sale, Deed of Donation, Extrajudicial Settlement, Waiver and the like.***

"THE CHAIRPERSON:

"From somebody who has title to the property.

"A: Yes, Your Honor.



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"THE CHAIRPERSON:

"That's the time that you issue [a] tax declaration.

"A: Yes, Your Honor.

"THE CHAIRPERSON:

"You just do not issue it arbitrarily or indiscriminately to anybody who claims to be the owner.

"A: Yes, Your Honor.

"JUSTICE MUSNGI:

"What if the claim is just merely possession, do you issue [a] tax declaration?

"A: We will be verifying, Your Honor, and if they have the legal right and [it is] supported by documentary proof that they are the actual possessor of the property duly certified by the barangay captain and [they have] submitted other documentary evidence, then we will issue [the] corresponding tax declaration. But, we noted, Your Honor, that ***the tax declarations issued by the assessor it (sic) is not considered as title to the property.*** It only shows proof that this tax declaration we issued is for taxation purposes only, Your Honor.

"THE CHAIRPERSON:

"It is not proof of ownership.

"A: Yes, Your Honor."⁷⁹ (Emphasis and Italics Supplied.)

In so far as the propriety of issuing a tax declaration to persons other than the registered owner, the witness clarified:

"JUSTICE MIRANDA:

"Q: Mr. Witness, what is the purpose of a tax declaration?"

⁷⁹ TSN dated June 8, 2017, pp. 21 - 24.



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"A: Your Honor, the purpose of this tax declaration is for taxation purposes only, Your Honor.

"X x x

"Q: So, the concern of the government here is only for the collection of taxes.

"A: Not exactly, Your Honor, ***the tax declaration also served as a documentary evidence to claim for the ownership of a certain person.***

"X x x

"Q: But earlier, you said it is not title or proof of ownership.

"A: Yes, Your Honor. ***The tax declaration is not considered as title to the property,*** Your Honor.

"Q: But, it can be used as evidence or proof of ownership?

"A: It can be used as evidence, Your Honor, to show proof regarding the claim of (sic) a certain property, Your Honor.

"X x x

"Q: x x x The information here says that there is a title in the name of someone else who declared the property for taxation purposes already. And yet, the accused issued another tax declaration over the same property in the name of another person, isn't that so?

"A: If I will be the appropriate officer, sir, ***I will not issue [a] tax declaration [to anyone] other than the titleholder,*** Your Honor.

"Q: And, what is your reason for that?

"A: ***Because the titleholder has already perfected his rights over the property.*** He has already proof of ownership of the title, Your Honor."⁸⁰ (Emphasis and Italics Supplied.)

WV

⁸⁰ TSN dated June 8, 2017, pp. 38 - 41.

[Handwritten signature]

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3. JULIANA J. FLORES

Juliana J. Flores, the Local Assessment Operation Officer IV and Head of the Records Section, Provincial Assessor's Office of Zambales,⁸¹ was an officemate of accused Corpus.⁸² She had custodial responsibility over official records.⁸³ Thence, she issued certified true copies⁸⁴ of the tax declarations⁸⁵ adduced in this case.

B. Documentary evidence

The documentary evidence which were formally offered⁸⁶ by the Prosecution, and admitted⁸⁷ by this Court are as follows:

EXHIBIT	DESCRIPTION
A	Transfer Certificate of Title (TCT) No. T-25607 of the Register of Deeds of Zambales
B	Tax Declaration (TD) No. 003-0168 issued in favor of Rolando Young
C	Tax Declaration (TD) No. 003-0773 issued in favor of Rolando Young
C-1	The name and signature of Roberto R. Corpus appearing on the dorsal portion of Tax Declaration No. 003-0773

⁸¹ TSN dated September 20, 2017, p. 5.

⁸² Judicial Affidavit dated June 2, 2017, of Juliana F. Flores, p. 9 (Records, Vol. 2, p. 40).

⁸³ TSN dated September 20, 2017, p. 8.

⁸⁴ Id. at pp. 2 – 9 (Records, Vol. 2, pp. 33 – 40).

⁸⁵ EXHIBITS "D" to "NN".

⁸⁶ Formal Offer of Evidence with Motion to Transfer Marking of Exhibit "AAA" and Submark Exhibit "BBB" dated September 25, 2017, pp. 1 – 28 (Records, Vol. 2, pp. 86 – 114).

⁸⁷ Resolution dated November 8, 2017, pp. 1 – 2 (Records, Vol. 1, pp. 242 – 243).