



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:

NOV 26 2019

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RESOLUTION

VIVERO, J.:

This resolves the following incidents:

1. The *Motion for Reconsideration of Decision*¹ filed on October 14, 2019 by accused Roberto R. Corpus; and
2. The *Opposition*² (*Re: Accused's Motion for Reconsideration on the Decision promulgated on September 27, 2019*) filed on October 30, 2019 by the prosecution.

Accused Corpus called into question the Court's verdict³ on the following grounds:

¹ Records, Vol. 3, pp. 163 – 173.

² Records, Vol. 3, pp. 181 – 195.

³ Decision dated September 27, 2019, pp. 1 - 79 (Records, Vol. 3, pp. 77 – 156).

"MAIN GROUNDS

I

"The Manual on Real Property Appraisal and Assessment Operations (Manual), issued by the Bureau of Local Government and Finance on January 2006; provides that the nature of the land, including whether or not it is titled, is only considered in the appraisal of the land when the property is declared for the first time or declared as new.

II

"The title over the land 'appeared' only after OIC Corpus issued the questioned tax declarations declared for the first time. OIC Corpus correctly issued the questioned tax declarations treating the land as untitled.

III

"The Manual requires the issuance of tax declarations over the same property to two or more persons claiming the same.

IV

"The title to the property is not considered in the issuance of tax declarations which are not declared for the first time.

V

"The cancellation of tax declarations in case of conflicting claims, can only be done after a letter request has been made to that effect. In this case, no such letter request has been made and sent to the accused. Even if there is a written request or title presented the questioned tax declarations may not be cancelled if the declarant thereof refuses.

"ADDITIONAL GROUNDS

VI

"The accused never received a letter from Mr. Uy's lawyer.

VII

"Decision presumed accused did not do his job. However, these were not proven by the prosecution and has no backing of any evidence. The basis is merely a citation of provincial assessor's office of other provinces.

VIII

"Witness Mr. Marcia is not a credible witness. Mr. Marcia is testifying that issuance of multiple tax declarations over the same property in favor of two or more declarants is improper but he has also done these same acts himself, even if the property is titled." ⁴

⁴ Supra, Note 1, pp. 163 - 164.

The Prosecution maintains, and the Court agrees, that the issues raised by the accused in his motion for reconsideration were elucidated clearly by the Court in the assailed Decision.⁵ Parenthetically, the **2018 Revised Internal Rules of the Sandiganbayan**⁶ delimit the grounds for new trial or reconsideration to the following:

**RULE X
MOTION FOR NEW TRIAL OR RECONSIDERATION**

“Section 1. x x x

“x x x

“Section 4. Grounds for New Trial in Criminal Cases. - A new trial may be granted in criminal cases decided by the Sandiganbayan in the exercise of its original jurisdiction on the grounds provided in Sec. 2 of Rule 121, or on the ground provided in Sec. 14, Rule 124, of the Revised Rules of Criminal Procedure in criminal cases appealed to or decided by the Sandiganbayan.” (Emphasis and Underscoring Supplied.)

Correlatively, the pertinent provisions of the Revised Rules of Criminal Procedure⁷ read:

RULE 121 - NEW TRIAL OR RECONSIDERATION

“Section 1. New trial or reconsideration. - At any time before a judgment of conviction becomes final, the court may, on motion of the accused or at its own instance but with the consent of the accused, grant a new trial or reconsideration.

“Sec. 2. Grounds for a new trial. - The court shall grant a new trial on any of the following grounds:

- (a) That **ERRORS OF LAW OR IRREGULARITIES PREJUDICIAL TO THE SUBSTANTIAL RIGHTS OF THE ACCUSED HAVE BEEN COMMITTED DURING THE TRIAL;**
- (b) That **NEW AND MATERIAL EVIDENCE HAS BEEN DISCOVERED** which the accused could not with reasonable diligence have discovered and produced at the trial and which if introduced and admitted would probably change the judgment.

“Sec. 3. Ground for reconsideration. - The court shall grant reconsideration on the ground of errors of law or fact in the judgment, which requires no further proceedings.

⁵ Supra, Note 2, p. 183.

⁶ Rule XIV, Section 5 of A.M. No. 13-7-05-SB provides that “[t]hese Rules shall take effect on 16 November 2018 following its publication in two (2) newspapers of general circulation.”

⁷ Effective December 1, 2000.

Accused-movant has failed to put forth any newly discovered evidence. Moreover, no irregularities that marred the trial has been cited. Thence, elementary due process has been solicitously observed. Therewithal, no compelling reason or reversible error warrants a reconsideration of the Court's Decision. Its findings are based on facts established during the trial, and its conclusions are anchored on applicable laws and jurisprudential precedents.

The fact of the matter is that accused did himself in. Gross inexcusable negligence characterize his indiscriminate, if not reckless, issuance of tax declarations to anyone without verifying if, indeed, the taxpayer has a legal interest in the *res*. Suffice it to say that he must investigate who is/are its real owner/s and actual possessors. Accused, albeit a *locum tenens* or fill-in, ought to exercise utmost care and meticulousness upon his appointment. Thenceforth, he is hidebound to perform the appurtenant functions under Book II,⁸ Title II,⁹ Chapter II¹⁰ of Republic Act No. 7160,¹¹ such as but not limited to the following:

1. Maintain and update a system of tax mapping and property inventory;¹²
2. Determine taxability and value of properties;
3. Review and update the Field Appraisal and Assessment Sheets (FAAS) and supporting documents submitted by the Tax Mapping Division and Municipal Assessor's Office to determine the correctness of real property classifications, application of the schedule of market values and assessment levels;¹³
4. Develop and implement a Real Property Identification System;¹⁴
5. Complete and maintain assessment rolls;¹⁵ and
6. Inspect properties, including new constructions and major improvements, to ascertain ownership and determine appraisal value.¹⁶

⁸ Entitled "Local Taxation and Fiscal Matters".

⁹ Entitled "Real Property Taxation".

¹⁰ Entitled "Appraisal and Assessment of Real Property".

¹¹ The Local Government Code of 1991.

¹² <http://lanaodelnorte.gov.ph/capitol/provincial-assessors-office/>

¹³ R.A. No. 7160, Section 212.

¹⁴ R.A. No. 7160, Section 207.

¹⁵ R.A. No. 7160, Section 205.

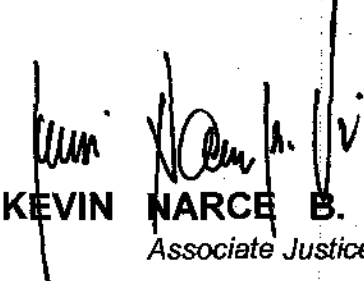
¹⁶ <https://www.bulacan.gov.ph/government/assessor.php>

The Torrens system of land registration was adopted to obviate possible conflicts of title.¹⁷ A certificate of title is an incontrovertible proof of ownership over the property in favor of the person whose name appears therein.¹⁸ The real purpose of the Torrens system of land registration is to quiet title to land and put a stop forever to any question as to the legality of the title.¹⁹ Be that as it may, a fraudulent document may become the root of a valid title.²⁰ That said, the tax assessor must be leery of fraudsters lest he become an enabler or a facilitator of bogus deeds. Lamentably, accused is oblivious to this foreseeable peril.

All told, the Court has taken a second, hard look at the points raised in accused's *Motion*. His arguments are nothing but *réchauffé*. Accordingly, no compelling reason prompts the Court to modify, much less reverse, its well-studied verdict.

WHEREFORE, premises considered, the Court hereby **DENIES** for being unmeritorious the *Motion for Reconsideration of (sic) Decision*²¹ filed on October 14, 2019 by accused Roberto R. Corpus.

SO ORDERED.


KEVIN NARCE B. VIVERO
Associate Justice

WE CONCUR:


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson


KARL B. MIRANDA
Associate Justice

¹⁷ *Casimiro Development Corporation v. Mateo*, G.R. No. 175485, July 27, 2011 (654 SCRA 676, 686) *Republic of the Philippines v. Guerrero*, 520 Phil. 296, 307 (2006), citing J. Barredo, concurring opinion, in *Republic of the Philippines v. Court of Appeals*, 183 Phil. 426, 434.

¹⁸ *Sampaco v. Lantud*, G.R. No. 163551, July 18, 2011 (654 SCRA 36, 47).

¹⁹ *Tenio-Obsequio v. Court of Appeals*, G.R. No. 107967, March 1, 1994 (230 SCRA 550); *Pioneer Insurance and Surety Corporation v. Heirs of Vicente Coronado*, G.R. No. 180357, August 4, 2009 (595 SCRA 263, 272).

²⁰ *Fule v. Legare*, G.R. No. L-17951, February 28, 1963, 117 Phil. 367 [per J. Regala, En Banc]; *Inquimboy v. Cruz*, G.R. No. L-13953, July 28, 1960.

²¹ *Supra*, Note 1.