

what all of us desire, the free pursuit of happiness in a world of everlasting peace. In closing I will quote Robert Green Ingersoll in his speech on liberty:

"I am the inferior of any man whose rights I trample under foot. Men are not superior by reason of accidents of race or color. They are superior who have the best heart — the best brain. The surrender man — stands erect by bending above the fallen. He rises by lifting others."

THE FINE PRINT IN PUBLIC SALES†

*Ernesto P. Pangalangan**

*Hector L. Hofileña***

You read every page of the newspaper one fine morning, when you're not in a hurry, and in one of the inside pages, you run across an advertisement by the City Treasurer. The advertisement consists of a list of properties in the city, with a statement of their location, sizes, assessed values, and owners. There is also a list showing the amount of land taxes still unpaid on each property. Finally, there is an announcement by the City Treasurer that if these delinquent taxes are not paid on such-and-such a day, these properties will be sold to the highest bidder at an auction or public sale some days later.

You note down the date when the sale will take place. You are interested. This is your chance to acquire property for a cheap price, at least cheaper than if you were to negotiate privately with the owner. Other people may be interested too, but they will not have your patience to sit through an auction.

You look forward to that day. If you can put in the highest bid for the lot of your choice, the owner will have only one year to redeem it from you, and then the property will be yours. But, you reason out, if the owner cannot pay the taxes for the property, how can he ever secure the money to redeem it from me? So, it's almost sure that in one year's time, the Treasurer will be giving you a deed of sale for the property. It will be yours forever.

But here's a word of advice before you make that purchase. There are fine prints in such kinds of public sales. Fine print which may not even appear in the deed of sale, but which may, nevertheless, result in your losing the property, plus the trouble of your having to sue somebody to get your money back.

So, as the auctioneer says "Going, Going, Gone", beware, buyer, beware.

† This is from the files of cases of Atty. Deogracias T. Reyes and Associates, Dean of the Ateneo College of Law.

* Professor of Law, Ateneo Law School. LL.B., *Cum Laude*, Ateneo Law School, 1952.

** Professor of Law, Ateneo Law School. LL.B., *Cum Laude*, Ateneo Law School, 1954.

A CASE IN POINT

One such person who came to grief because of this fine print in public sales, is Rosa Cortez of Manila. Attracted by an advertisement in the "Baguio Midland Courier", she attended an auction sale conducted by the City Treasurer of Baguio on April 6, 1948, and as a result, she was able to purchase two lots in that city for only ₱820.00. Of this amount, only ₱90.38 was applied to unpaid taxes and costs of the sale. The remainder was claimed by Paulino Oandasan, who purported to be the owner of the property.

No redemption was made in the period of one year. Therefore, the City Treasurer executed a final deed of sale in favor of Rosa Cortez. The buyer immediately sought to have the instrument registered in the Register of Deeds, and it was then that her troubles began.

The Register of Deeds refused to register the sale, stating that he could not do so until ordered by the proper court. Rosa Cortez filed a proper petition in the Court of First Instance of Baguio City. The petition was opposed by the Ateneo de Manila.

It turned out that the Ateneo had purchased the same properties from Paulino Oandasan as early as June 10, 1944. The Ateneo's title had been entered in the records of the Register of Deeds, and the process of registration was interrupted only by the battle for the liberation of the Philippines. The Ateneo, furthermore, did not receive any notice that such properties were to be sold for delinquent taxes. Neither was it advised that a sale had been made in favor of Rosa Cortez.

Considering that the question of ownership was involved in the controversy, the Court of First Instance suggested that the validity of the deeds of sale be raised or attacked in a direct civil action. Such an action was instituted, and as a result thereof, the Court of Appeals held in *Rosa Cortez v. Ateneo de Manila*,¹ that the title acquired by Rosa Cortez through the public sale was *null and void*.

The Ateneo de Manila, therefore, remained the true owner of the property. And since the Ateneo did not receive any part of the amount Rosa Cortez paid at the public sale, it will have to reimburse her only the amounts applied to the payment of taxes. Rosa Cortez will have to go after Paulino Oandasan for the rest of her money.

In annulling the sale to Rosa Cortez, the Court of Appeals reasoned in the following manner:

1. The power to sell land for unpaid taxes is purely statutory and must be expressly conferred.

2. When such power is granted, it must be exercised exclusively under its terms and in the special statutory mode.

¹ (CA) G.R. No. 9587-R, Aug. 12, 1953.

3. Sections 2570 and 2571 of the Revised Administrative Code, which gave the City Treasurer of Baguio the power to sell lands for the satisfaction of unpaid taxes, prescribe the following requisites:

a. There must be a certified copy of the City Treasurer's record of delinquents, which shall be his warrant for his proceedings.

b. There must be an advertisement of the sale with the contents prescribed by laws, which must be (1) by posting a notice for a period of thirty days and (2) by publication for three weeks. The posting must be both (1) at the main entrance of the municipal building, and (2) in a public and conspicuous place on or adjacent to the real estate. The publication must be in a paper of general circulation once a week for three weeks.

c. If the taxpayer does not pay before the sale, the sale shall proceed which shall be made either at the (1) main entrance of the municipal building, or (2) on the premises to be sold.

d. Within five days after the sale, the City Treasurer shall make a return of the proceedings and spread it on his records.

e. The purchaser at the sale shall receive a certificate from the City Treasurer which must be duly registered, showing (a) the proceedings of the sale, (b) description of the property sold, (c) the name of the purchaser, (d) exact amount of all public taxes, penalties, and costs.

4. Of all these requisites, the posting of the notice of sale "at the main entrance of the municipal building and in a public and conspicuous place on or adjacent to the real estate", for thirty days, is the most important.

5. The law does not presume that all the statutory requisites were complied with; it is the duty of the purchaser in the tax sale to prove that none of them was omitted.

6. After a thorough review of the record of this case, the Court held that the prescribed requisites for a tax sale were not complied with.

ANALYSIS

The decision of the Court of Appeals was not appealed any further. However, it is submitted that any appeal would have proven to be idle. The legal principles enunciated by the Court of Appeals are well supported by authorities:

A. *The power to sell land for unpaid taxes is purely statutory and must be expressly conferred.*

There is not a single dissenting voice that has ever been raised against the proposition that the power to sell land for delinquent taxes is purely statutory. The power does not exist unless expressly conferred by statute, especially in the case of municipal corporations.²

² 3 COOLEY, TAXATION, § 1381 at 2725; 51 AM. JUR., § 1026 at 895.

B. *When such power is granted, it must be exercised exclusively under its terms and in the special statutory mode.*

It is not sufficient that there is an express grant of statutory power. The law in expressly and exclusively authorizing the tax sale must be strictly and exactly followed; otherwise, the tax title will be void.

The standard authorities and the courts are so unanimous in their acceptance of the principle of *strict compliance* that the only variation lies in the strength and severity of their language.

According to standard authorities

For instance, Cooley in his monumental "*Law on Taxation*" has this to say:

Tax sales are made exclusively under a statutory power. The power which the state confers to assess and levy taxes does not of itself include a power to sell lands in enforcing collection, but the power to sell must be expressly given. The officer who makes the sale sells something he does not own, and which he can have no authority to sell except as he is made the agent of the law for the purpose. But he is made such agent only by certain steps which are to precede his action, and which, under the law, are conditions to his authority. *If these fail the power is never created. If one of them fails it is as fatal as if all failed.* Defects in the conditions to a statutory authority cannot be aided by the courts; if they have not been observed the courts cannot dispense with them, and thus bring into existence a power which the statute only permits when the conditions have been complied with. Neither, as a general rule, can the courts aid the defective execution of a statutory power; they may do this when the power has been created by the owner himself, and when such action would presumptively be in furtherance of his purpose in creating it; *but the statutory power must be executed according to the statutory directions, and presumptively any other execution is opposed to the legislative will, instead of in furtherance of it.*³

The editors of the Corpus Juris, express the same thought in identically forceful language:

Sales of land for delinquent taxes being in derogation of private rights of property the power has been said to the *strictissimi juris*, and statutes authorizing such sales must be *strictly construed in favor of the owner of such land* or in so far as they are intended for the benefit or the protection of the citizen, and the scope of such statutes is *never enlarged* beyond their actual terms.

Proceedings for the sale of land for delinquent taxes must conform to the statutory requirements. As the rule is originally stated, the provisions of the statute must be *strictly complied with*. And the requirement of strict compliance is particularly applicable to those provisions which tend to the security of the landowner or those intended for his benefit.⁴

The editors of American Jurisprudence state with equal cogency the same rule in the following terms:

³ COOLEY, *op cit.* *supra* note 2.

⁴ 61 C.J. § 1519 at 1117. Italics supplied.

Proceedings on tax sales are in *invitum* and every essential or material step prescribed by law must be strictly followed. The facts which give the collector jurisdiction to make the sale must appear on the face of the record.⁵

* * *

The law required strict compliance with all the essential steps prescribed by statutes governing the sale of land for taxes x x x.⁶

According to the courts

Our own Court of Appeals, through Justice Roberto Concepcion, in the case of *Lucido v. Isais*,⁷ held that *exact and complete adherence to the laws governing tax sales is indispensable*. The same Court of Appeals through Justice Gutierrez David held in the case of *Laico v. Calupitan*,⁸ that each and every one of the requirements of the law *should be complied with exactly as prescribed*.

The Supreme Court of California in the case of *Warden v. Ratterree*⁹ came out with the statement:

The maxim *De minimis* has no application in proceedings to transfer title by virtue of statutory proceedings for the enforcement of a tax... In such proceedings no requirement of the statute can be disregarded... *The form required becomes substance, and must be strictly pursued, or the deed will be held void.*

The Supreme Court of Nebraska held in the case of *Brokaw v. Cottrell*:¹⁰

When the statute, under which land is sold for taxes, directs an act to be done, or prescribes the form, time, and manner of doing any act must be done, and in the form, time, manner prescribed, or the title is invalid; and *in this respect the statute must be strictly, if not literally complied with.*¹¹

The Supreme Court of Virginia said that tax sales and forfeitures "*deserve no indulgence*", from the courts, declaring:

These sales and purchases founded on forfeitures *deserve no indulgence from the courts*. It is therefore the well settled law that he who claims under a forfeiture must show that the law has been *exactly complied with*.

Perhaps, no language can be more severe than that given by the Supreme Court of Massachusetts:

x x x As we have said before, the authority to sell the property of an owner for nonpayment of taxes is *strictissimi juris* and *there is no room for the*

⁵ 51 AM. JUR. § 1045 at 912.

⁶ *Id.* § 1060 at 924.

⁷ 43 O.G. 4152 (1947).

⁸ 47 O.G. 5726 (1951).

⁹ 215 Cal. 915 (1932); 9 Pac. (2d) 215; 86 A.L.R. 1204.

¹⁰ 211 N.Y. 184 (1926); 114 Neb. 858. Italics ours.

¹¹ *Wilson v. Doe*, 7 Leigh (Va) 22 (1865). Italics supplied.

allowance of any departure, reasonable or unreasonable from the requisites prescribed by the statutes.¹²

The Supreme Court of Maine rivals in severity of language that given by the Supreme Court of Massachusetts, holding:

x x x It has therefore, been held, with great propriety, that, to make out a valid title under such sales, great strictness is required; and it must appear that the provisions of law preparatory to and authorizing such sales have been punctiliously complied with.¹³

The cases above-cited consist but a "drop in the bucket" compared with the unlimited wealth of authorities sustaining the principle of "strict compliance" with statutes on the sale of lands for unpaid taxes. It is a well-settled rule, therefore, that the statutory power to sell lands for unpaid taxes must be exactly and punctiliously followed.

Reasons for Strict Compliance

There is no need to cite an authority to support the statement that the law is essentially rational and the reason must be known, for the law can have no greater force than the reason which gives it life.

The reasons given for the rule of strict compliance are so numerous that the best thing to do is to present them in a summary manner:

1. *The officer who makes the sale sells something he does not own, and which he can have no authority to sell except as he is made the agent of the law for the purpose.* But he is made such agent only by certain steps which are to precede his action, and which, under the law, are conditions to his authority.¹⁴

2. It is not only for the protection of the tax payer but also to allay possible collusion between the buyer and the public servants called upon to impose such laws. x x x Each and every one of these requirements are rendered for the protection of the tax payer with a view of affording him ample opportunity to pay the overdue taxes on or before the sale and secure the highest possible threat.¹⁵

3. Proceedings on tax sales are *in invitum*.¹⁶

4. Tax sales are a *summary proceeding*.¹⁷

5. Sales of real estate for the non-payment of taxes must be regarded in a great measure as an *ex parte proceeding*.¹⁸

6. *The owner is to be deprived of his land thereby*.¹⁹

¹² Shurtleff v. Potter, 92 N.E. 331 (1910). Italics supplied.

¹³ Brown v. Veazie, 25 Me. 259 (1855). Italics supplied.

¹⁴ COOLEY, *op. cit. supra* note 2, § 1382 at 2726.

¹⁵ Lucido v. Isais, (CA) 43 O.G. 4152 (1947).

¹⁶ 51 AM. JUR., § 1045 at 923.

¹⁷ Parker v. Overman, 18 How. (U.S.) 137 (1856).

¹⁸ Brown v. Veazie, *supra*, note 13.

¹⁹ Hilton v. Bender, 69 N.Y. 75 (1877).

7. A series of acts preliminary to the sale are to be performed to which the owner's attention may never have been particularly called.²⁰

8. Experience and observation render it notorious that the amount paid by purchasers at such sales is uniformly trifling in comparison with the value of the property sold.²¹

9. The sale of land for non-payment of taxes is such an *extreme interference with private property* that the law guards the rights of the owner with the utmost care.²²

10. The power of sale in a collector of taxes is a *naked power conferred by statute*, and the effect of its exercise is to divest the owner of his property without his consent, and often times without his actual knowledge.²³

11. When the legislature has by law established its method, the tax payer has a right to rely upon its being strictly pursued in all its material provisions.²⁴

12. Tax sales are attended with greater sacrifices to the owners of land than any other. *Purchasers at those sales, seem to have but little conscience.* They calculate on obtaining acres for cents, and it stands them in hand, to see that the proceedings have been strictly regular.²⁵

13. This requirement is not unreasonable since it is to prevent forfeiture.²⁶

14. The proceeding is *drastic in the extreme*.²⁷

From all the foregoing, therefore, we cannot shut our eyes to the fact that strict compliance is demanded not because of a mere idle fancy but because of compelling reasons of public policy.

C. *Of the requisites required by Sections 2570 and 2571 of the Revised Administrative Code, the posting of the notice of sale "at the main entrance of the municipal building and in a public and conspicuous place on or adjacent to the real estate", for thirty days, is most important.*

Independently of the principle of strict compliance, the fact alone that the notice was not posted as required by the statute is sufficient ground for declaring the tax title of plaintiff-purchaser null and void.

The Supreme Court of the United States is the authority for the statement that *all provisions regarding notice of sale are mandatory*.²⁸ It follows that if one provision is not obeyed the notice is null and void; it is as though it were never given. Cooley, in speaking of the contents of the notice, states with reasons that "a deviation, however small, must be fatal, because

²⁰ Brown v. Veazie, *supra*, note 13.

²¹ *Id.*

²² Harrington Co. v. Horster, 89 N.J. 270 (1877).

²³ Stade v. Berg, 30 S.W. 211 (1895).

²⁴ Turner v. Boyce, 32 N.Y.S. 433 (1895).

²⁵ Hugley's Leases v. Horrel, 2 Ohio 231 (1804).

²⁶ Kelly v. Jones, 86 A. 452 (1913).

²⁷ Peterson v. Graham, 219 Pac. 553 (1896).

²⁸ Martin v. Barbour, 140 U.S. 634 (1891).

a rule of law cannot be made to fluctuate according to the degree and extent of its violation."²⁹ There is no reason why the same statement does not apply to all the requirements of notice.

The Supreme Court of Wisconsin in one case held that a statute requiring posting of notice of sale at certain places must be complied with or else will be invalid,³⁰ the reason being:

If it was contemplated by section 1130 that a publication in a newspaper would comply with all of the requirements of the statute, *it would have been superfluous to say anything at all with respect to the publication and posting are treated as totally separate and distinct matter by the statute. They are separate and distinct means of giving notice to the public of delinquent and unpaid taxes*; the object and purpose being to give the widest possible publication by both methods set forth in section 1130 of the statutes.

Furthermore, the word 'post' as used in section 1130 has a meaning distinct from what is implied by the term 'publication'. It means to 'attach to a post, a wall, or other place of affixing notices.

The reasoning of the Supreme Court of Wisconsin is precisely applicable to the case at bar, especially if we consider the fact that while Sec. 2570 of the Revised Administrative Code, in authorizing "sale of personalty" for unpaid taxes only mentions "posting of notice" as a form of advertisement, Section 2571 of the same code, in authorizing "sale of realty" requires both posting of notice and publication, thus indicating legislative intention of the necessity of both steps in the latter instance.

Under 2571 of the Revised Administrative Code, it is not sufficient that the notice is posted. It must be posted both at the main entrance of the municipal building and in a public and conspicuous place on or adjacent to the real estate. The place of posting is a mandatory requirement indispensable to the validity of the advertisement. This is one case where *form required becomes of the substance*.³¹ The particularity and care with which the law describes the place and manner of posting reveals its supreme importance. When the law is *strictissimi juris*, as in tax sales, and the law itself prescribes the time, place, and manner with which an act is to be done, there must be literal compliance.³²

Thus, it has been held that —

If a copy of the notice was not posted up in the Treasurer's Office, does the failure to comply with the law in that respect render the deed invalid? The giving of notice of a tax sale in the time and manner prescribed by law is generally a prerequisite to the validity of a tax title. The officer derives his power of sale in part from the notice, and in this respect his sale differs from the sale of land by a sheriff on execution. And neglect of the officer selling land for the nonpayment of taxes deprives the owners x x x of the full information the law intended to give them renders the sale invalid.³³

²⁹ COOLEY, *op. cit. supra* note 2 at 2803.

³⁰ Pedro v. Grotemat, 174 Wisc. 412; 184 N.W. 153 (1921).

³¹ Warden v. Ratteree, *supra* note 9.

³² Chandler v. Spear, 22 Vt. 388 (1866).

³³ Jarvis v. Silliman, 21 Wisc. 599 (1855).

It is futile to minimize the importance of the notice even in a case where the owner has actual notice of the sale. Says Cooley, citing the case of *Boan v. City of Brownwood*:³⁴

This is one of the most important safeguards that have been necessary to protect the interests of persons taxed, and nothing can be substituted for it or excuse the failure to give it. The notice of being a prerequisite to the officer's authority, the fact that in a particular case it can be shown THAT THE PARTY CONCERNED WAS FULLY AWARE OF THE PROCEEDINGS WILL BE OF NO AVAIL IN SUPPORT.

D. *The law does not presume that all the statutory requirements were complied with; it is the duty of the purchaser in the tax sale to prove that none of them were omitted.*

As the purchaser

That Rosa Cortez has the burden of proving the validity of the title she acquired at the alleged tax sale can be easily gathered by taking a glance at the *Corpus Juris*:

In the absence of statutory provisions to the contrary, the burden of showing compliance with the statute is on him who claims under such sale, such as the purchaser who must not only show that everything prescribed by the statute was complied with, but that everything required to be done was done exactly as prescribed.³⁵

The same rule was announced by the United States Supreme Court in the case of *Parker v. Overman*:³⁶

One who claims title under summary proceedings, where a special power has been executed — as tax sale — must show every fact necessary to give jurisdiction and authority to the officer, and a strict and exact compliance with every requirement of the statute.

So severely restrictive is the rule that —

x x x no presumption is raised in favor of a tax title to real estate, based upon a collector's sale for taxes to cure any radical defect in the proceedings. Under this rule anyone who claims title to land by virtue of a tax sale is bound to show the existence of every fact necessary to give jurisdiction and authority to the officer who made the sale, and a strict compliance with all things required by the statute in carrying out the sale.³⁷

Very few of those sales (tax sales) have been found to be legal; the presumption is in fact against their validity; in all cases, enough of the proceedings should be shown to render it not improbable that the proceedings may have been regular.³⁸

³⁴ 91 Tex. 684 (1897).

³⁵ 61 C.J. § 1519 at 1119. Italics supplied.

³⁶ *Supra* note 17.

³⁷ 51 AM. JUR., § 1060 at 924.

³⁸ Waldron v. Tuttle, 3 N.H. 340 (1766).

And that is the same rule which prevails in this jurisdiction:

The law does not create a presumption of the regularity of any administrative action which results in depriving a citizen or taxpayer of his property, but, on the contrary, due process of law followed in tax proceedings must be established by proof, and the general rule is that the purchaser of a tax title is bound to take upon himself the burden of showing the regularity of all proceedings leading up to the sale.³⁹

CONCLUSION

A purchaser at a tax sale is not within the protection of the rule as to bona fide purchasers,⁴⁰ because a bona fide purchaser is one who buys an apparently good title without notice of anything calculated to impair or affect it; but the tax purchaser is always deemed to have such notice when the record shows defects. *He cannot shut his eyes to what has been recorded for the information of all concerned, and, relying implicitly on the action of the officers, assume what they have done is legal because they have done it.*⁴¹

Authorities unanimously agree that the tax sale purchaser comes within the rule of *caveat emptor*, and is chargeable with knowledge of defects which the records disclose.⁴²

The foregoing rule of *caveat emptor* was unqualifiedly applied by our Supreme Court in the case of *Bernardino y Galvez v. El Arzobispo Catolico de Manila*.⁴³ The Court observed —

Se alega y arguye que Bella Bernardino obro de buena fe al comprar el terreno en publica subasta como terreno embargado, creyendo que era realmente del P. Aguirre en cuyo nombre figuraba en los libros de amilaramiento. *Esta comprador en publica subasta de un terreno embargado por mora en el pago del impuesto territorial no puede alegar buena fe, sino que esta sujeto a la regla sobre Caveat Emptor. En el presente caso, por ejemplo, para proteger sus intereses y derechos Bernardino y Galvez debian de haber agotado la inquisitoria de los records para averiguar la verdadera calidad juridica del terreno en cuestion.*

The strictness of the foregoing rule finds basis in that —

He buys from one not the owner; he has the same means of knowing whether the proceedings are valid as the body making the sale.⁴⁴

The rule that the purchaser at a tax sale acquires a mere derivative title is one of long standing. In an early Philippine case, the Supreme Court held:

³⁹ Valencia v. Jimenez, 11 Phil. 492 (1908), quoted with approval in Camo v. Riosa Boyco, 29 Phil. 437 (1915).

⁴⁰ Harris v. Defenbaugh, 83 Kan. 765 (1912).

⁴¹ Merrill v. Shields, 57 Neb. 28; 77 N.W. 368 (1898).

⁴² 51 AM. JUR., § 1060 at 924.

⁴³ G.R. No. L-1086, June 13, 1949. Italics supplied.

⁴⁴ Lyon City v. Goddar, 22 Kan. 389. (1802).

Where the proceedings for the collection of taxes upon real estate, looked upon as *in personam*, the purchaser at the tax sale gets no better title than was held by the person assessed. According to this view, where the law requires the land to be listed in the name of the owner, provides for a personal demand for the tax, and in case of default, authorized seizure of the person's properties for the delinquency in satisfaction of the tax, and permits the sale of the land only when all other remedies have been exhausted, the title is a derivative one and the purchaser acquires only the apparent interest, whatever it is, of the tax delinquent.⁴⁵

The same rule was re-affirmed in the case of *Lopez v. Director of Lands*,⁴⁶ in *Camarines Sur v. Director of Lands*,⁴⁷ lately reiterated by our Supreme Court in *Bernardino y Galvez v. El Arzobispo Catolico de Manila*.⁴⁸ In *Camarines Sur v. Director of Lands*,⁴⁹ our Supreme Court emphatically declared:

The rule in the Philippines is that the purchaser of land forfeited by the government for non-payment of taxes acquires only the interest held by the delinquent owner, not the independent title of the government.

Bolstering our contention that the right acquired at a tax sale is merely derivative and not the independent right of the government is the following opinion⁵⁰ of the Attorney General of the Philippines:

Following the rule of similar interpretation and our construction of statutes, and adopting the doctrine of our Supreme Court laid down in the case cited above (Gov't of the Phil. v. Adriano), applicable to the Philippine Tax Titles, the Government of the Philippine Islands acquires only such right, title and interest in and to the property which the delinquent taxpayer had at the time of the forfeiture. The Government's title in such case is merely derivative and no more. It can only have such right, title and interest in and to the property forfeited as it may find to have been invested in the defaulter or delinquent at the time of the forfeiture. Hence, if in the property forfeited the delinquent had no right or title or interest whatsoever, there was in law and in fact no forfeiture at all because nothing was forfeited, x x x.

Accordingly —

x x x if the sale is impugned by one who has a right so to do, as the debtor who appeared as the proprietor of the thing sold or another who presents himself as the true and legitimate owner thereof, it may cease to be valid and efficacious.⁵¹

because —

x x x If the defendant had a paramount title, dating back to a time previous, its right could not be impaired by the sale. It is clear that a purchaser at a

⁴⁵ Gov't. v. Adriano, 41 Phil. 112 (1920).

⁴⁶ 47 Phil. 23 (1925).

⁴⁷ 64 Phil. 600 (1937).

⁴⁸ G.R. No. L-1086, June 13, 1949.

⁴⁹ *Supra*, note 47.

⁵⁰ Opinion, Atty. Gen., Dec. 11, 1922.

⁵¹ Denoga v. Insular Gov't, 19 Phil. 261 (1911).

sale under judicial process for the payment of taxes purchases the interest of the party whose property is sold, and not the independent and superior, or ultimate, title of a third person. This seems to us to be a proposition so clear that it need but mentioned to receive universal concurrence.⁵²

We can summarize the foregoing arguments by paraphrasing our Supreme Court, thus —

x x x as a stream cannot rise higher than its source, so the purchaser could not claim any better title than his predecessor.⁵³

⁵² Dyer v. Branch Bank, 14 Ala. 622 (1848).

⁵³ Gov't. v. Adriano, *supra*, note 45.

A T E N E O L A W J O U R N A L

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