

Refer To: Committee on Boundary Settlement  
noted

REPUBLIC OF THE PHILIPPINES  
COURT OF APPEALS  
Cagayan de Oro

IN THE MATTER OF CIVIL CASE NO.  
2041-24 SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (NOW CITY OF TANDAG),  
PROVINCE OF SURIGAO DEL SUR

MUNICIPALITY OF TAGO as  
represented by Municipal Mayor Jelio  
Val C. Laurente,

Petitioner,

-versus-

CA-G.R. SP No. 13631-MIN  
(RTC-Civil Case No. 2041-24)

MUNICIPALITY OF TANDAG (NOW  
CITY OF TANDAG),

Respondent.

X-----X

COMPLIANCE

Petitioner Municipality of Tago, Surigao del Sur ("Tago"), by counsel, respectfully submits this Compliance<sup>1</sup> with attached Amended Petition for Review dated August 3, 2026, to the Resolution dated July 16, 2026, which petitioner received on July 28, 2026.

Petitioner clarifies that based on the receiving and the electronic copies of the Petition for Review dated June 16, 2026 (filed on June 19, 2026), the Position Paper dated February 14, 2005 and the Memorandum dated February 27, 2026 were attached to the Petition, although copies of available annexes were not attached to the Position Paper.

Petitioner thus corrects the Petition for Review, by submitting an amended Petition, as mandated by this Honorable Court.



PROVINCE OF SURIGAO DEL SUR  
Office of the Secretary to the Sangguniang Panlalawigan

Tel. No.: 086-2115832  
Email: [ossp@surigaodelsur.gov.ph](mailto:ossp@surigaodelsur.gov.ph)

**OSSP-26-06184**

<sup>1</sup> To the Resolution dated July 16, 2026 which was received on July 28, 2026.



Filing and Service by Accredited Courier

Copies of this Compliance were filed with this Honorable Court and served upon the other parties via accredited courier due to distance and time constraints which render personal filing and service impractical and inefficient.

Respectfully submitted.

Makati City for Cagayan de Oro City, August 7, 2026

**FORTUN NARVASA & SALAZAR**

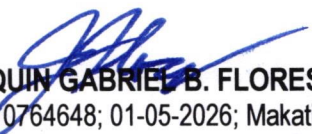
*Counsel for Petitioner*

23rd Floor, Multinational Bancorporation Centre  
6805 Ayala Avenue, City of Makati, 1226 Philippines  
Telephone No. (63 2) 8812-8670  
info@fnslaw.com.ph

By:

  
**KRISTINE R. FERRER**

PTR No. 10764640; 01-05-2026; Makati City  
IBP No. 017795; 03-22-2026; Davao City Chapter  
Roll of Attorneys No. 58882  
MCLE Compliance Certificate No. VIII-0033520; 05-14-2025

  
**JOAQUIN GABRIEL B. FLORES**

PTR No. 10764648; 01-05-2026; Makati City  
IBP No. 566487; 12-16-2025; CALMANA Chapter  
Roll of Attorneys No. 77917  
MCLE Compliance Certificate No. VIII-0007242; 03-13-2024

  
**HANS CLARENCE S. CASTRO**

PTR No. 10822853; 03-10-2026; Makati City  
IBP No. 012988; 03-16-2026; Makati City Chapter  
Roll of Attorneys No. 98074  
MCLE Compliance in Progress (Passed 2025 Bar)

Copies furnished:

(Explanation on the previous page)

**Regional Trial Court Branch 40**

Hall of Justice, Quezon St., Cor. H. Serra St.,  
Barangay Bungtod, Tandag City, Surigao del Sur

**Atty. Janissa Pia Delicon**

City Legal Office, Tandag City Hall  
Magsaysay Street, Purok Loverstree,  
Barangay Awasian, Tandag City,  
Surigao del Sur

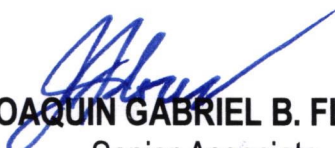
**Office of the Mayor of the City of Tandag**

2nd Floor, Tandag City Hall, Magsaysay Street,  
Purok Loverstree, Awasian, Bongtud,  
Tandag City Surigao del Sur

**Office of the Sangguniang Panlalawigan**  
Province of Surigao del Sur  
2<sup>nd</sup> Floor, Legislative Building, Capitol Hills  
Barangay Telaje, Tandag City, Surigao del Sur.

## VERIFIED DECLARATION

I, **JOAQUIN GABRIEL B. FLORES** hereby declare that the Compliance submitted electronically in accordance with the Guidelines on Submission of Electronic Copies of Pleadings and other Court Submissions Being Filed Before the Lower Court is a complete and true copy of the document to be subsequently filed by via accredited courier with the Court of Appeals – Cagayan De Oro City.

  
**JOAQUIN GABRIEL B. FLORES**  
Senior Associate

SUBSCRIBED AND SWORN TO before me on this 7th day of August 2026, affiant exhibiting to me his Driver's License No. N02-11-005564 valid until February 23, 2032 as competent proof of his identity.

Doc. No. 249 ;  
Page No. 8 ;  
Book No. 1 ;  
Series of 2026.

  
**ALLAN JULIAN V. ANTENOR**  
Notary Public of Makati  
Appointment No. M-217  
Commission until December 31, 2027  
Roll of Attorneys No. 93284  
PTR No. 10767909; 01-05-2026; Makati City  
IBP No. 519450; 01-25-2025; Makati City Chapter  
23F Multinational Bancorporation Centre  
6805 Ayala Avenue, Makati City



REPUBLIC OF THE PHILIPPINES  
**COURT OF APPEALS**  
Cagayan de Oro

IN THE MATTER OF CIVIL CASE NO.  
2041-24 SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (NOW CITY OF TANDAG),  
PROVINCE OF SURIGAO DEL SUR

MUNICIPALITY OF TAGO as  
represented by Municipal Mayor Jelio  
Val C. Laurente,

Petitioner,

-versus-

CA-G.R. SP No. 13631-MIN  
(RTC-Civil Case No. 2041-24)

MUNICIPALITY OF TANDAG (NOW  
CITY OF TANDAG),

Respondent.

X-----X

**AMENDED PETITION FOR REVIEW**

Petitioner Municipality of Tago, Surigao del Sur ("Tago"), by counsel,  
respectfully states:

**Nature of Case**

1. This is a Petition for Review under Rule 42 of the Rules of Court seeking to reverse the Decision dated April 15, 2026 ("Decision"), and the Order dated May 19, 2026 ("Order") issued by the Regional Trial Court Branch 40 – Tandag City (RTC) in the exercise of its appellate jurisdiction in Civil Case No. 2041-2.

Certified True Copies of the Decision and the Order are attached as **Annexes A and B**.

2. The RTC affirmed Resolution No. 1557-24 dated January 30, 2024 issued by the Sangguniang Panlalawigan of Surigao del Sur ("SP"), which declared that the disputed area of 309.1530 hectares, being claimed by both Barangay Victoria, Tago and Barangay Rosario, Tandag (the "Disputed Area") forms part of the territorial jurisdiction of the respondent City of Tandag, Surigao del Sur ("Tandag").

3. As will be explained below, the RTC seriously erred in affirming the Resolution of the SP, particularly when it treated the 1967 Tandag Cadastre Cad-392-D ("1967 Tandag Index Map") as basis to reduce the land area of Tago.

#### Timeliness

4. Section 1, Rule 42 of the Rules of Court states that a Petition for Review must be filed within fifteen (15) days from notice of the decision sought to be reviewed or of the denial of petitioner's motion for new trial or reconsideration filed in due time after judgment. Upon proper motion and the payment of the full amount of the docket and other lawful fees, and the deposit for costs before the expiration of the reglementary period, the Court of Appeals may grant an additional period of fifteen (15) days within which to file the Petition for Review.

5. Petitioner Tago received the Order on May 20, 2026. On June 3, 2026, the petitioner filed a Motion for Extension of Time to File Petition for Review and requested an additional period of fifteen (15) days or until June 19, 2026, within which to file its Petition for Review. The docket and other fees were likewise paid on even date.

A copy of the Motion for Extension of Time to File Petition for Review dated June 3, 2026 is attached **Annex C**.

#### Parties

6. Petitioner Tago is a municipality of the province of Surigao del Sur created by virtue of Executive Order No. 41 dated November 6, 1918.<sup>1</sup> It is represented by its Municipal Mayor, Hon. Jelio Val C. Laurente.

A copy of Resolution No. LP 193 dated June 16, 2026 issued by the Sangguniang Bayan of Tago authorizing Mayor Laurente to file this Petition, and the undersigned law firm to handle this appeal as Tago's lead counsel is attached as **Annex D**.

Note that while Resolution No. LP 193 authorized the undersigned to file this Petition for and on behalf of Tago, it ratified the Motion for Extension of Time to File Petition Review filed by Atty. Daniel L. Diaz of the Diaz Law Firm on June 3, 2026.

7. Respondent Tandag is a component city of Surigao del Sur converted from municipality by virtue of Republic Act No. 9392 dated March 15, 2007, with office address at Tandag City Hall, Magsaysay Street, Purok Loverstree, Awasian, Bongtud, Tandag City, Surigao del Sur. It may be served with orders and notices through its City Legal Office in the same address.

---

<sup>1</sup> Enacted by Governor-General Francis Burton Harrison ("Harrison")



### Statement of Facts and Antecedent Proceedings

8. On November 6, 1918, Governor-General Francis Burton Harrison (Harrison), issued Executive Order No. 41, which converted Tago into a town or municipality. This EO was issued after several attempts to convert the town from barrio under the jurisdiction of Tandag, to a municipality.<sup>2</sup>

A copy of Executive Order No. 41 is attached as **Annex E**.

9. Thereafter, the Municipal Councils of Tago and Tandag convened on January 11, 1919 and adopted Joint Resolution No. 4. which divides and delineates the boundaries of each municipality for purposes of exercising territorial jurisdiction.

10. In this Joint Resolution, Tago and Tandag agreed to establish the boundary at the “existing road... which leads to Cambanting mountain,” decreeing that all waters falling toward the Tago side shall belong to the municipality.

11. For many years, Tago exercised peaceful occupation over the Disputed Area based on the landmark established in Joint Resolution No. 4.

12. Yet, on December 16, 1967, the Director of Lands approved the ~~Boundary and Index Map of the~~ 1967 Tandag Index Map, which caused substantial reduction to the land area of Tago. In spite of this, Tago was able to formally annotate its claim over the Disputed Area in the 1967 Tandag Cadastal Map. Said annotation states “claimed by the Municipality of Tago.”

13. On February 16, 1981, the Sangguniang Bayan of Tandag passed Resolution No. 88-81. In that Resolution, the respondent acknowledged and admitted that while “the original boundary... is kilometer 6 to Cambanting Mountain,” it unilaterally chose to “settle down” to the highway crossing as it believed the highway was a “better boundary.”

14. Geographically, Tago is located in the central part of the province of Surigao del Sur, facing the Pacific Ocean. It is bounded in the north by Tandag, on the northwest by the Municipality of Bayabas and on the south by the Municipalities of

---

<sup>2</sup> By way of background, the Municipality of Tago was first created in 1865 under the Maura Law of the Spanish Regime. After three (3) years, the municipality was reverted to a barrio status. Again, on August 23, 1883, Tago was declared a municipality when it transferred out of the Daang Lungsod (Old Town), a place often flooded, to a place called Laguna. As the Philippine Revolution broke out in 1896, the Tago reverted back to barrio status under the jurisdiction of Tandag. In the middle of the First World War, the people of Tago clamored political independence from the then Municipality of Tandag.<sup>2</sup> Hence, in the summer of 1916, the local leaders of Tago submitted a signed petition to the Municipal Council of Tandag to seek independence from Tandag.<sup>2</sup> To gain more support, this resolution was sent directly to the Provincial Board of Surigao, which in turn endorsed it to the Governor General in Manila.<sup>2</sup> On November 6, 1918, Governor-General Harrison issued EO No. 141 (Source: <https://tago.gov.ph/about-us-2/history/>, Last seen on June 15, 2026.



Cagwait and Marihatag. Tago's estimated land area consists of 343.52 square kilometers, which is about 7.55% of the total provincial area of Surigao del Sur.

15. On October 12, 2004, Tago issued Resolution No. 161 series of 2004 entitled "Resolution Requesting the Sangguniang Panlalawigan of Surigao del Sur to Settle the Raging Boundary Dispute Between the Municipalities of Tago and Tandag." Said Resolution initiated the proceedings before the Sangguniang Panlalawigan in accordance with Section 118(b) of the Local Government Code (LGC) or RA 6170. Section 118(b) provides:

Section 118. Jurisdictional Responsibility for Settlement of Boundary Dispute.  
- Boundary disputes between and among local government units shall, as much as possible, be settled amicably. To this end:

(b) Boundary disputes involving two (2) or more municipalities within the same province shall be referred for settlement to the sangguniang panlalawigan concerned.

A copy of Resolution No. 161 series of 2004 is attached as **Annex F**.

16. On December 6, 2004, a preliminary conference was conducted by the Committee on Boundary Settlement, wherein the parties were required to submit their respective Position Papers within thirty (30) days.

17. After a grant of additional time to file its Position Paper, Tago filed its Position Paper on February 14, 2005.

A copy of Tago's Position Paper is attached as **Annex G**. Note that the undersigned was not furnished copies of Exhibits D, E, and F of the Position Paper despite previous request.

18. On March 29, 2005, Tandag filed its Position Paper. On June 20, 2005, Tandag filed an Addendum to its Position Paper.

A copy of Tandag's Addendum to its Position Paper is attached as **Annex H**.

19. A decade has passed without the boundary dispute being resolved, hence, on January 13, 2015, Tago passed Resolution No. PB-009, series of 2015 entitled "Resolution Earnestly requesting the Honorable Members of the SP to settle the Impending Issue on Boundary Dispute between Municipality of Tago and the City of Tandag lodged before the SP in the Year 2004 and Requesting Further to Expedite its Final Settlement." Said resolution urged the SP to finally resolve the long-standing boundary dispute between Tago and Tandag.

A copy of Resolution No. PB-009 dated January 13, 2015 is attached as **Annex I**.

20. On February 10, 2015, the SP issued Resolution No. 777-15 entitled "Requesting the Sangguniang Panlungsod of the City of Tandag and the Sangguniang Bayan of the Municipality of Tago, all this province, to furnish the SP their respective supporting Documents relative to the boundary dispute between the Municipality of Tago, Surigao del Sur and the City of Tandag, this province, in aid of legislation."

A copy of SP Resolution No. 777-15 dated February 10, 2015 is attached as **Annex J.**

21. On June 6, 2023, the Committee on Boundary and Settlement directed the parties to submit additional evidence, pleadings and other documents to supplement/support their respective claims for consideration of the SP within fifteen (15) days.

22. On June 29, 2023, Tandag submitted its Supplemental Position Paper.

23. On December 12, 2023, the Committee on Boundary and Settlement issued the Committee Report, the dispositive portion of which reads:

WHEREFORE, in view of the foregoing, the 309.1530 hectares land described in the Boundary and Index Map of Tandag Cadastre Cad.392-D, Case 4, Parcel 1 is part of Barangay Rosario, Tandag City.

A copy of Committee Report dated December 12, 2023 is attached as **Annex K.**

24. On January 30, 2024, the SP adopted the findings of the Committee on Boundary and Settlement and issued Resolution No. 1557-24, entitled "Adopting the Decision of the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, this province, In the matter of settlement of municipal boundary dispute between the Municipality of Tago and City of Tandag."

A copy the SP's Resolution No. 1557-24 is attached as **Annex L.**

25. On February 21, 2024, a Notice of Promulgation was issued by the Tanggapan ng Sangguniang Panlalawigan, which set the promulgation to March 5, 2024.

A copy of the Notice of Promulgation dated February 21, 2024 is attached as **Annex M.**

26. Thereafter, the petitioner filed its Motion for Reconsideration dated March 20, 2024 to assail the decision of the SP shown in Resolution No. 1557-24.

A copy of Tago's Motion for Reconsideration dated March 20, 2024 is attached as **Annex N.**



27. Subsequently, the SP denied the aforementioned Motion for Reconsideration through its Resolution No. 1851-24 dated April 8, 2024 entitled "Denying the Motion for Reconsideration of the Municipality of Tago on the Decision of the Committee on Boundary and Settlement of the 20<sup>th</sup> Sangguniang Panlalawigan, this Province in the Matter of Settlement of Municipal Boundary Dispute Between the Municipality of Tago and City of Tandag."

A copy of Resolution No. 1851-24 dated April 8, 2024 is attached as **Annex O**.

28. Due to this denial, Tago filed a Notice of Appeal dated May 2, 2024 to elevate the matter to the RTC, pursuant to Section 119 of the LGC.

A copy of the Notice of Appeal dated May 2, 2024 is attached as **Annex P**.

29. In the Order dated May 6, 2024, the SP, through the Committee on Boundary Dispute, gave due course to the Notice of Appeal.

A copy of the Order dated May 6, 2024 is attached as **Annex Q**.

30. Furthermore, the SP issued Resolution No. 1934-24, Series of 2024 adopting the Order dated May 6, 2024 of the Committee on Boundary Dispute.

A copy of Resolution No. 1934-24, Series of 2024 is attached as **Annex R**.

31. On February 5, 2026, the RTC issued a Notice of Appealed Case, directing the parties to file their respective memoranda.

A copy of the Notice of Appealed Case dated February 5, 2026 is attached as **Annex S**.

32. On February 27, 2026, Tago filed its Memorandum in compliance with the RTC's directive.

A copy of the Tago's Memorandum dated February 27, 2026 is attached as **Annex T**. Note that this Memorandum has no attachments as it only made reference to the Position Paper dated February 14, 2005.

33. Likewise, Tandag filed its Memorandum on March 13, 2026.

A copy of the Tandag's Memorandum dated March 13, 2026 is attached as **Annex U**.

34. On April 15, 2026, the RTC issued the Decision, the dispositive portion of which reads:

WHEREFORE, Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao de Sur is AFFIRMED.

The disputed 309.1530 hectares is hereby DECLARED to form part of the territorial jurisdiction of the City of Tandag. Thus, the authority to impose, assess, and collect local taxes, regulatory fees, and real property taxes within the disputed area shall pertain to the City of Tandag.

SO ORDERED.

35. Having received the Decision on April 16, 2026, Tago filed a Motion for Reconsideration on May 4, 2026 to challenge the Decision.

A copy of the Motion for Reconsideration dated May 4, 2026 is attached as **Annex V.**

36. On May 12, 2026, Tandag filed its Comment/Opposition to the Motion for Reconsideration of Tago.

A copy of the Comment/ Opposition is attached as **Annex W.**

37. On May 20, 2026, Tago filed its reply to the Comment/Opposition dated May 12, 2026.

A copy of Tago's Reply/ Comment dated May 20, 2026 is attached as **Annex X.**

38. In an Order dated May 19, 2026, the RTC denied the Motion for Reconsideration, the dispositive portion of which reads:

**WHEREFORE**, premises considered, the Motion for Reconsideration filed by petitioner-appellant Municipality of Tago is hereby **DENIED** for lack of merit.

39. Hence, this Petition.

Assignment of Errors

I.

**WHETHER THE RTC ERRED IN SOLELY RELYING ON THE 1967 TANDAG CADASTRE TO RESOLVE THE BOUNDARY DISPUTE BETWEEN TAGO AND TANDAG.**



II.

WHETHER THE RTC ERRED IN NOT CONSIDERING THE HISTORICAL AND DOCUMENTARY EVIDENCE PRESENTED BY TAGO.

III.

WHETHER THE RTC ERRED IN ALLOWING THE SP TO FIX THE "CRITICAL DATE" OF DISPUTE TO 1980, DESPITE THE FACT THAT TAGO HAD EARLIER ESTABLISHED ITS OCCUPATION OVER THE DISPUTED AREA AS EARLY AS 1918 WHEN TAGO WAS CREATED.

40. *Historical evidence of boundary has primacy over the 1967 Tandag Cadastre.* At the time of the creation of Tago, the Philippines was still under the occupation of the American regime. Thus, the Philippines was under the Philippine Autonomy Act of 1916 or the Jones Law.

41. At the time of issuance of Executive Order No. 41 creating Tago, the law did not yet treat the establishment of political subdivisions as an exclusive power of the legislative branch. The power to determine and delineate political subdivisions was then vested to the Governor-General (equivalent to the President of the Philippines) as stated in Act No. 2711 or the 1917 Revised Administrative Code.

42. Section 68 of the 1917 Revised Administrative Code reads:

SECTION 68. General authority of (Governor-General) President of the Philippines to fix boundaries and make new subdivisions. – The (Governor-General) President of the Philippines **may by executive order define the boundary, or boundaries, of any province, subprovince, municipality,[township] municipal district, or other political subdivision, and increase or diminish the territory comprised therein, may divide any province into one or more subprovinces, separate any political division other than a province, into such portions as may be required, merge any of such subdivisions or portions with another, name any new subdivision so created, and may change the seat of government within any subdivision to such place therein as the public welfare may require:** Provided, That the authorization of the (Philippine Legislature) National Assembly of the Philippines shall first be obtained whenever the boundary of any province or subprovince is to be defined or any province is to be divided into one or more subprovinces. When any action by the (Governor-General) President of the Philippines in accordance herewith makes necessary a change of the territory under the jurisdiction of any administrative officer or any judicial officer, the (Governor-General) President of the Philippines, with the recommendation and advice of the head of the Department having

executive control of such officer, shall redistrict the territory of the several officers affected and assign such officers to the new districts so formed.

Upon the changing of the limits of political divisions in pursuance of the foregoing authority, an equitable distribution of the funds and obligations of the divisions thereby affected shall be made in such manner as may be recommended by the (Insular Auditor) Auditor General and approved by the (Governor-General) President of the Philippines. (Emphasis supplied)

43. Essentially, the separation and division, including the determination of boundaries of municipalities, are within the powers of the Executive Department, through the Governor General. As a result, the people of Tago, directly petitioned Governor-General Harrison to convert Tago from a barrio back into a municipality.

44. This clamor to be independent from Tandag was heeded by Governor-General Harrison as he issued Executive Order No. 41, which provides:

Whereas many of the inhabitants of the former municipality of Tago have petitioned that the same be separated from the present municipality of Tandag, Province of Surigao, and reorganized into an independent municipality;

Now, therefore, pursuant to the provisions of section sixty-eight of the Revised Administrative Code, the nine municipalities of the Province of Surigao as established by section thirty-eight of the said Administrative Code are hereby increased to ten by separating the former municipality of Tago from the present municipality of Tandag and reorganizing the same into an independent municipality.

**The municipality of Tandag shall consist of its present territory less the territory comprised in the former municipality of Tago. The municipality of Tago shall consist of the territory comprised in the former municipality of Tago.** (Emphasis supplied)

The organization herein made shall take effect on January first, nineteen hundred and nineteen. (Emphasis supplied)

45. From the foregoing, it is clear that Executive Order No. 41 recognizes that there was already a definite boundary between Tandag and Tago. The former metes and bounds of the municipality of Tago follow the scope of the old municipality when it transferred out of the Daang Lungsod to Laguna.

Thus, a mere cadastral survey, such as the 1967 Tandag Cadastre, cannot supersede the earlier established territory of Tago as provided in EO No. 41. The establishment of earlier territory is proven by Municipal Base Map of Tago, Municipal Base Map of Tandag, Provincial Base Map of Surigao del Sur, tax declarations issued by Tago to its residents, admissions by Tandag through Resolution No. 88-81 passed



by the Sangguniang Bayan of Tandag, business permits issued by Tago within the Disputed Area, and various affidavits from the residents of the Disputed Area.

46. ***The 1967 Tandag Cadastre does not bind Tago since the critical period should be reckoned as early as 1918 when Tago was created, or at least in 1919 when Joint Resolution No. 4 was signed.*** With due respect, the RTC strongly relied on the 1967 Tandag Cadastre in determining the boundaries of Tago and Tandag. For the RTC, the 1967 Tandag Cadastre constitutes the more reliable technical evidence on the present record based on the RTC's own conclusion that the critical period for purposes of this boundary dispute was in 1980.<sup>3</sup>

47. We beg to disagree. The 1967 Tandag Cadastre bears little to no evidentiary weight, since the survey was done, and thus the document was produced only after Tago has been created in 1918 through Executive Order No. 41.

48. In Municipality of Makati v. Municipality of Taguig,<sup>4</sup> the Supreme Court defined critical period as the period when the dispute has crystallized:

Since We are dealing here with mostly historical evidence, We also apply by analogy the concept of "critical date" from public international law. A doctrine often used in resolving territorial disputes, critical date means that point in time when the dispute has crystallized. The critical date acquires much significance in that acts performed by the parties after the critical date to bolster their respective claims are accorded little to no probative value, unless they are a normal continuation of prior acts and not undertaken merely to improve their legal position. (Emphasis supplied)

Here, We fix the critical date on January 31, 1990, the date when Proclamation No. 518, s. of 1990 was issued. While the territorial row has been brewing prior to this date, it can be said that the territorial dispute crystallized when President Aquino issued the second assailed proclamation. (Emphasis supplied)

49. Proclamation No. 518 series of 1990 in the case of Makati v. Taguig refers to the exclusion of the following Barangays from military reservations: Cembo, South Cembo, West Rembo, East Rembo, Comembo, Pembo, and Pitogo.

50. The Makati v. Taguig case highlights that a cadastral survey prepared after the critical date of dispute only proves that it was intended to strengthen the adverse claim of one political subdivision's over the other. In said case, the City of Makati prepared and made a cadastral survey after the critical date of January 31, 1990, or specifically on February 14, 1994. Thus, in disregarding said survey, the Supreme Court said:

---

<sup>3</sup> Page 5, Assailed Decision

<sup>4</sup> G.R. No. 235316, December 1, 2021

Makati counters that the cadastral maps submitted by Taguig are not political boundary surveys, which indicate the extent of a local government unit's territory. Rather, the most significant example of a political boundary survey in this case is the numerical cadastral survey of Makati, approved by the DENR-NCR Regional Technical Director on February 14, 1994.

We are not persuaded.

The numerical cadastral survey of Makati was prepared and approved after the critical date on January 31, 1990. Indeed, it was executed after Taguig commenced the present territorial dispute case on November 22, 1993. Common sense dictates that such has been drawn precisely to improve Makati's claim over the disputed area, especially since previous cadastral surveys undoubtedly show that Fort Bonifacio was situated outside its territorial jurisdiction. It is thus of scarce probative value.

51. Since Tago was established in 1918 through EO No. 41, and it has historically exercised jurisdiction over the Disputed Area since then, the critical period should be reckoned as early as 1918. Thus, the implementation of the 1967 cadastral survey, and the consequent to the execution of 1967 Tandag Index Map are considered post critical period acts intended to bolster Tandag's claims. The 1967 Tandag Index Map has no probative value and cannot be the basis in ruling that the Disputed Area entirely belongs to Tandag.

52. As alleged in Tago's Position Paper and various pleadings before the RTC, Tago and Tandag entered into Joint Resolution No. 4 in 1919, wherein both municipalities recognized the creation of Tago as a municipality independent from Tandag.

53. The foregoing is consistent with the fact that even the 1967 Tandag Index Map contains an adverse claim of Tago, which was duly annotated thereon.

54. ***Evidence presented by the petitioner must be weighed against the admissions of the respondent.*** Throughout the adjudication of this case before the SP, the petitioner had presented historical accounts of actual people residing in the Disputed area, and recognizing the same to be part of Tago.

We attach an Affidavit dated January 16, 2005 executed by the residents of Barangay Victoria, wherein said residents affirmed that the Disputed Area, particularly the area around Sitio Cambating, has traditionally been recognized as part of Tago. These testimonies offer firsthand accounts and collective memory supporting Tago's claim, demonstrating a community consensus on the boundary's historical placement.

A copy of Affidavit dated January 16, 2005 is attached as **Annex X**.

55. Conversely, Resolution No. 88-81 (Annex L of the Memorandum) is an explicit recognition by Tandag that the Disputed Area belongs to Tago:



"WHEREAS, by natural stroke of good luck, Tandag was made the capital town of the province of Surigao del Sur, thus, being the capital town, it became therefore the [unintelligible] window of the province, and as such, it should be the concerned of all citizens to make it free from any bad image or from being maligned like having boundary conflict. **It is for this reason, that although the original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain, the municipality of Tandag settles down to the highway crossing**; claiming jurisdiction only on the side of Tandag for there is no better boundary than a permanent landmark which is the highway crossing between Tandag and Tago; (Emphasis supplied)

xxx

WHEREAS, there was actually no boundary dispute before between those municipalities considering that such municipality respected the boundary between them. **The true boundary existed from Kilometer 6 passing Victoria [unintelligible] to Cambating and mountain ranges. This is so because of the agreement between the municipalities of Tandag and Tago in joint session of both Councils xxx**" (Emphasis supplied)

56. Thus, aside from the affidavits of residents of Tago, there was a clear acknowledgment that the original boundary between the two municipalities was "Kilometer 6 passing Victoria to Cambating and mountain ranges" and this is bolstered by own admissions of the residents in the Disputed Area. With due respect, Respondent just conveniently adjusted its boundary to include the Disputed Area through the conduct of the 1967 cadastral survey.

57. **~~Missing Annexes. from Court Records. Request for additional time to submit documents from the RTC and the SP.~~** The undersigned law firm was just recently appointed as counsel of this case. Immediately after its services were sought, the undersigned released letter requests to the Sanggunian Panlalawigan Secretary and RTC Branch 40- Tandag. However, while copies of the Position Paper, Memorandum, and other documents were already provided to the undersigned, said Position Paper did not contain complete any annexes, even if said paper mentions **Annexes A, B, up to P-4.**

58. The following were the missing annexes in the Position Paper:

| <b>Annex</b> | <b>Description</b>                       |
|--------------|------------------------------------------|
| <u>D</u>     | <u>Municipal Base Map of Tago</u>        |
| <u>E</u>     | <u>Municipal Base Map of Tandag</u>      |
| <u>F</u>     | <u>Provincial Map of Surigao del Sur</u> |

59. The foregoing documents are crucial to this Appeal, as they constitute proofs of historical claim of Tago. Given this, Petitioner intends to invoke Rule 42 Section 7 of the Rules of Court, at the proper time.

Copies of letter requests for documents of the undersigned and the response of the SP are attached as **Annexes Y, Y-1, and Y-2**. We were informed that the staff of Municipality of Tago, Ms. Sheela P. Badiang, was not able to have our letter to the RTC Branch 40- Tandag stamped by the said court, but our correspondence can be proven by the fact that certified true copies of the Decision and Order were released by the RTC on June 16, 2026.

*Filing and Service by Accredited Courier*

Copies of this Amended Petition for Review were filed with this Honorable Court and served upon the other parties via accredited courier due to distance and time constraints, which render personal filing and service impractical and inefficient.

*Reliefs*

WHEREFORE, it is respectfully prayed that this Honorable Court reverse and set aside the Decision dated April 15, 2026 and the Order dated May 19, 2026, and issue a new one assigning/awarding the disputed area of 309.1530 hectares in favor of the Municipality of Tago, Surigao del Sur.

Other equitable reliefs are likewise prayed for.

Makati City for Cagayan de Oro City, August 3, 2026.

**FORTUN NARVASA & SALAZAR**

*Counsel for Petitioner*

23rd Floor, Multinational Bancorporation Centre  
6805 Ayala Avenue, City of Makati, 1226 Philippines  
Telephone No. (63 2) 8812-8670  
info@fnslaw.com.ph

By:

**KRISTINE R. FERRER**

PTR No. 10764840; 01-05-2026; Makati City  
IBP No. 017795; 03-22-2026; Davao City Chapter  
Roll of Attorneys No. 58882  
MCLE Compliance Certificate No. VIII-0033520; 05-14-2025

**JOAQUIN GABRIEL B. FLORES**

PTR No. 10764648; 01-05-2026; Makati City  
IBP No. 566487; 12-16-2025; CALMANA Chapter  
Roll of Attorneys No. 77917  
MCLE Compliance Certificate No. VIII-0007242; 03-13-2024

**HANS CLARENCE S. CASTRO**

PTR No. 10822853; 03-10-2026; Makati City  
IBP No. 012988; 03-16-2026; Makati City Chapter  
Roll of Attorneys No. 98074  
MCLE Compliance in Progress (Passed 2025 Bar)



Copies furnished:

(Explanation on the previous page)

**Regional Trial Court Branch 40**

Hall of Justice, Quezon St., Cor. H. Serra St.,  
Barangay Bungtod, Tandag City, Surigao del Sur

**Atty. Janissa Pia Delicona**

City Legal Office, Tandag City Hall  
Magsaysay Street, Purok Loverstree,  
Barangay Awasian, Tandag City,  
Surigao del Sur

**Office of the Mayor of the City of Tandag**

2nd Floor, Tandag City Hall, Magsaysay Street,  
Purok Loverstree, Awasian, Bongtud,  
Tandag City Surigao del Sur

**Office of the Sangguniang Panlalawigan**

Province of Surigao del Sur  
2nd Floor, Legislative Building, Capitol Hills  
Barangay Telaje, Tandag City, Surigao del Sur.



## VERIFICATION AND CERTIFICATION

I, **JELIO VAL C. LAURENTE**, Filipino, of legal age, Municipal Mayor of the Municipality of Tago, Surigao del Sur, and duly authorized for this purpose pursuant to Sangguniang Bayan Resolution No. LP-193 dated June 16, 2026, after having

been sworn in accordance with law, depose and state that:

1. I am the duly elected Municipal Mayor of the Municipality of Tago, Surigao del Sur, which is the Petitioner in the foregoing Amended Petition for Review, and I am the authorized to execute this Verification and Certification on its behalf as evidenced by a copy of the Sangguniang Bayan Resolution No. LP-193 dated June 16, 2026.
2. I have caused the preparation and filing of the foregoing Amended Petition for Review on behalf of the Municipality of Tago.
3. I have read and understood all the contents in the foregoing Amended Petition and attest that all allegation contained therein are true and correct based on my personal knowledge and/or authentic records.
4. I confirm that the foregoing Amended Petition is not being filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and that the factual allegations therein have evidentiary support or, if so specifically identified, will also have evidentiary support after a reasonable opportunity for discovery.
5. The Municipality of Tago has not commenced any other action or proceeding involving the same issues before the Supreme Court, the Court of Appeals, or any other court, tribunal, or agency.
6. To the best of my knowledge, no such action or proceeding is pending before the Supreme Court, the Court of Appeals, or any court, tribunal, or agency.
7. Should I thereafter learn that a similar action or proceeding has been filed or is pending before any court, tribunal, or agency, I undertake to inform this Honorable Court within five (5) calendar days from such knowledge.

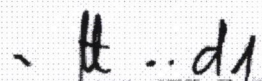
I say nothing further.

  
**JELIO VAL C. LAURENTE**

*Municipal Mayor, Municipality of Tago, Surigao del Sur*

SUBSCRIBED AND SWORN before me Atty. Peter Neil E. Trinidad of August 2026 in Tago, Surigao del Sur, affiant personally appearing before me and exhibiting to me his Driver's License No. L09-12-000910 as his competent evidence of identity.

Doc No. MB;  
Page No. 70;  
Book No. 109;  
Series of 2026.

  
**ATTY. PETER NEIL E. TRINIDAD**  
Notary Public for the City of Tandag and the Municipalities of Cortes,  
Tago, San Miguel, Bayabas and Cagayan, Surigao del Sur  
Notarial Commission Serial No. SDS-76-2025  
effective on January 1, 2026 until December 31, 2027  
ROLL Number 65239 JUNE 17, 2016  
IBP OR Number INV 557719 November 06, 2025 (CY 2026)  
PTR Number 2049341 December 12, 2025 (CY 2026)  
MCLE Compliance No. VII-0025689 valid until April 14, 2028



APR 15 2026

7:40 PM

Republic of the Philippines  
**Supreme Court**  
**REGIONAL TRIAL COURT**  
11th Judicial Region, BRANCH 40, Tandag City  
Hall of Justice, Quezon St. cor. H. Serra St., Brgy. Bungtod, Tandag City  
Email: [rtc1tnd040@judiciary.gov.ph](mailto:rtc1tnd040@judiciary.gov.ph)  
Landline No.: (086) 214-3114/hotline: 09515653951

IN THE MATTER OF  
SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE BETWEEN  
THE MUNICIPALITIES OF TAGO  
AND TANDAG (NOW CITY OF  
TANDAG), THIS PROVINCE,

CIVIL CASE NO. 2041-24

MUNICIPALITY OF TAGO

*Petitioner-Appellant,*

-versus-

MUNICIPALITY OF TANDAG  
(NOW CITY OF TANDAG),

*Respondent-Appellee.*

x-----/

## DECISION

Filed before this Court is an appeal by petitioner-appellant Municipality of Tago assailing Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur, which determined that the disputed 309.1530 hectares area lies within the territorial jurisdiction of respondent-appellee City of Tandag.

Petitioner-appellant seeks the reversal of the Resolution arguing that the Sangguniang Panlalawigan erred in disregarding City of Tandag's alleged admission against interest in the Sangguniang Bayan of Tandag Resolution No. 88-81, dated February 16, 1981. The assailed resolution rejected petitioner's theory that the original boundary lies at *kilometer 6 to Cambating Mountain* pursuant to an alleged Joint Resolution No. 4, Series of 1919 between the Municipal Councils of Tago and Tandag.

Apparently, the Sangguniang Panlalawigan of Surigao del Sur Resolution No. 1557-24 treated the 1967 Tandag Cadastral Map (Cad-392-D) as controlling. It dismissed petitioner's documentary and testimonial evidence and arbitrarily applied the so-called *Critical Date Doctrine*.

  
CLERK OF COURT VI  
24

### *Petitioner-Appellant's Arguments*

Petitioner-appellant anchors its claim principally on the theory that after the creation of Tago under Executive Order No. 41, the Municipal Councils of Tago and Tandag executed a contemporaneous Joint Resolution No. 4, dated January 11, 1919, supposedly fixing the common boundary at the "*existing road leading to Cambating Mountain*". All waters falling toward the Tago side belongs to the Municipality of Tago.

Petitioner refers further on Resolution No. 88-81, dated February 16, 1981 of the then Sangguniang Bayan of Tandag which allegedly admitted that the "*original boundary*" between the municipalities was at "*kilometer 6 to Cambating Mountain*".

Although later, Tandag purportedly "*settled down to the highway crossing*" instead because it was "*a better boundary*". Petitioner also relies on assessor certifications, tax declarations, permits, affidavits, maps, and certain legislative references, including R.A. No. 8139, as proof of its asserted historical and administrative jurisdiction over the disputed area.

### *Respondent-Appellee's Arguments*

Respondent-appellee, on the other hand, maintains that the assailed Resolution No. 1557-24 dated January 30, 2024, was validly issued pursuant to the authority of the Sangguniang Panlalawigan under the Local Government Code. Respondent contends that the boundary determination rests on official cadastral surveys and technical government records which constitute the most reliable evidence of territorial boundaries. Petitioner's reliance on municipal resolutions, tax declarations, permits, affidavits, and other administrative acts is legally misplaced.

Respondent-appellee counters that the territorial boundaries between local government units must be determined by the law creating them and by authoritative technical records, not by local resolutions or long practice of administrative acts. It emphasizes that the Tandag Cadastre (Cad-392-D), approved by the Director of Lands in 1967, forms part of the official technical records of the government and was properly relied upon by the Sangguniang Panlalawigan.

Respondent-appellee further asserts that the alleged 1919 Joint Resolution was never formally presented and authenticated in evidence before the provincial body. Petitioner was

  
ATTY. DAVEL CUARTERO  
CLERK OF COURT VI  
21  
CITY OF CEBU  
CITY BRANCH



afforded full opportunity to present its side during the administrative proceedings but unfortunately failed otherwise.

Essentially, petitioner-appellant argues that the Sangguniang Panlalawigan committed grave error in resolving the boundary dispute by disregarding City of Tandag's own admissions and relevant historical documents, misinterpreting the 1919 Agreement and Joint Resolution, and erroneously rejecting Tago's documentary and testimonial evidence.

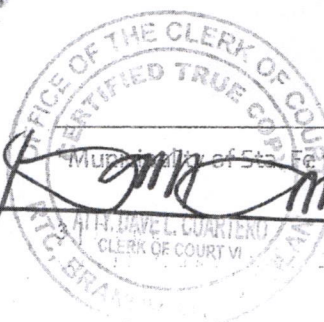
It is likewise claim that the assailed Resolution violated due process by failing to specifically evaluate such evidence. It randomly fixed the critical date at 1980 despite indications that the dispute already arisen earlier. It wrongly held that Tandag's evidence prevails through misapplication of jurisprudence on cadastral maps and an undue reliance on general statutory provisions over Tago's proof of actual historical jurisdiction and legislative recognition under R.A. No. 8139.

### ***DISCUSSION AND RESOLUTION***

- I. The findings of the Sangguniang Panlalawigan acting within its statutory competence are entitled to respect when supported by substantial evidence.

Republic Act No. 7160 grants an expanded role on the Sangguniang Panlalawigan concerned in resolving cases of municipal boundary disputes. Aside from having the function of bringing the contending parties together and intervening or assisting in the amicable settlement of the case, the Sangguniang Panlalawigan is now specifically vested with original jurisdiction to actually hear and decide the dispute in accordance with the procedures laid down in the law and its implementing rules and regulations.<sup>1</sup>

It is settled that factual findings of administrative bodies acting within the sphere of their competence are accorded respect and when supported by substantial evidence, are generally binding upon the courts. Judicial review does not authorize the court to substitute its own judgment for that of the administrative body absent a clear showing of grave misappreciation of facts, misapplication of law, or arbitrariness.



Municipality of Sagsayan vs. Municipality of Aritao, G.R. No. 140474, September 21, 2007.

ATHENA L. QUINTERO  
CLERK OF COURT VI

2011-24

II. Territorial boundaries between local government units are determined by law and authoritative technical records, not by unilateral local acts or fluctuating administrative practice.

As the law creating a municipality fixes its boundaries, settlement of boundary disputes between municipalities is facilitated by carrying into effect the law that created them. Any alteration of boundaries that is not in accordance with the law creating a municipality is not the carrying into effect of that law but its amendment, which only the Congress can do.<sup>2</sup>

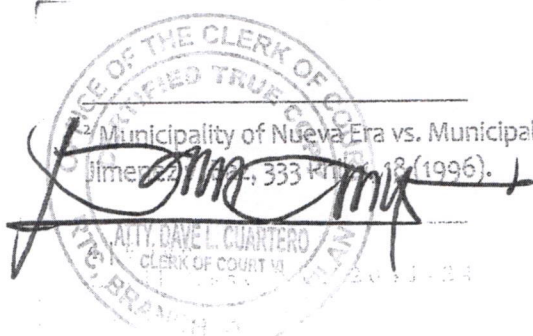
The boundary of a municipality or city is not fixed by the unilateral acts of local officials, nor by the mere passage of local resolutions, nor by the exercise of taxation or other administrative functions over a contested area. Municipal boundaries are matters of public law. They must be determined from the law creating the political subdivisions concerned. The legislative intent underlying such law and competent technical evidence reflective of official government determination.

Therefore, petitioner-appellant's reliance on tax declarations, certifications, permits, affidavits, resident petitions, and similar acts of administration does not carry the force petitioner attributes to them. Such acts may show that petitioner asserted authority over the area but they do not conclusively establish that such authority was legally correct. Administrative acts, no matter how long continued cannot prevail over authoritative technical and cadastral records in the determination of municipal boundaries.

The same is true with respect to Sangguniang Bayan of Tandag Resolution No. 88-81, dated February 16, 1981. Even granting that said resolution contains statements concerning an alleged original boundary, it remains a local legislative act and cannot, by itself, legally establish, alter, or delimit the territorial boundary between local government units.

At the most, it is an evidentiary circumstance to be weighed together with the totality of the record. It cannot override official cadastral and technical determinations.

III. The alleged 1919 Joint Resolution cannot be accorded controlling evidentiary weight in the absence of competent proof of its due presentation and authentication in the administrative proceedings.



<sup>2</sup> Municipality of Nueva Era vs. Municipality of Marcos, G.R. No. 169435, February 27, 2008 citing Municipality of Jimenez vs. Municipality of Marcos, G.R. No. 169435, February 27, 2008.



Petitioner-appellant's theory substantially rests on a Joint Resolution No. 4, Series of 1919, purportedly executed by the Municipal Councils of Tago and Tandag. The same allegedly fixed their common boundary at the "*existing road leading to Cambating Mountain*".

However, respondent-appellee argues that no copy of such document was ever formally presented and authenticated before the Sangguniang Panlalawigan during the administrative proceedings. And on the basis of the records on appeal before this Court, petitioner-appellant has not also convincingly shown otherwise.

A court considers only evidence that is properly identified, authenticated when required, and formally offered for a stated purpose.<sup>3</sup>

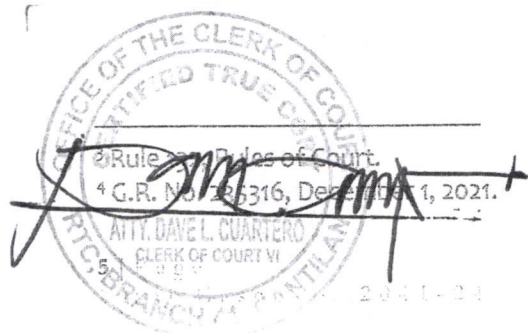
A reviewing court cannot overturn an administrative determination of a municipal boundary on the basis of a document whose existence, contents, due execution, and formal presentation in the proceedings are not satisfactorily established. Where the precise text and legal effect of a supposed historical resolution are central to the claim, mere references to the document or derivative statements attributed to it cannot substitute for competent proof.

Even assuming arguendo that the alleged historical resolution once existed, petitioner-appellant's descriptions of the supposed boundary – "*existing road leading to Cambating Mountain, Kilometer 6, and Cambating Mountain*" – do not, standing alone, constitute a sufficiently definite technical description capable of prevailing over duly approved cadastral records.

In boundary controversies, vague or shifting historical descriptions cannot displace official technical surveys absent a clear, competent, and persuasive proof.

IV. The 1967 Tandag Cadastre (Cad-392-D) constitutes the more reliable technical evidence on the present record.

In *Municipality of Makati vs. Municipality of Taguig*, the Supreme Court pronounced that it considered historical evidence, maps, cadastral surveys, and contemporaneous acts of lawful authorities as evidences that is more convincing and worthier of belief in resolving boundary disputes among municipalities.<sup>4</sup>



In the instant case, the Tandag Cadastre (Cad-392-D), approved by the Director of Lands in 1967 forms part of the official technical records of the government. Such cadastral surveys are prepared by competent public authorities in the regular discharge of their official duties and therefore enjoy the presumption of regularity and correctness.

Petitioner-appellant seeks to weaken the probative force of the cadastral survey by pointing to the annotation that the disputed area was claimed by the Municipality of Tago. It argues that the existence of such annotation proves that the dispute had already crystallized by 1967 and that the cadastral map should therefore be disregarded or treated as post-dispute evidence of little value.

The argument is unavailing.

The annotation does not constitute an adjudication in favor of petitioner. It merely records the existence of a competing claim during the survey process. It is not a determination that the area belonged to Tago. It merely reflects that the survey took notice of the competing claim without adopting it. Such notation does not strip the cadastral map of its technical character or official status.

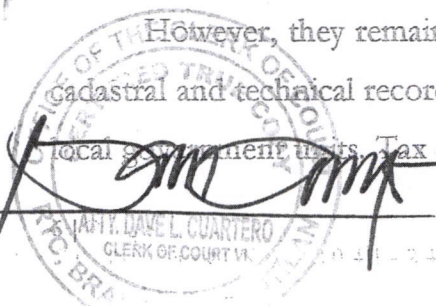
Indeed, petitioner-appellant cannot simultaneously rely on the annotation appearing in the cadastral survey and reject the very cadastral survey in which that notation appears. The notation does not defeat the survey. Neither does it establish petitioner-appellant's territorial jurisdiction.

Thus, the Court finds no arbitrariness when the Sangguniang Panlalawigan appreciated substantial weight to the 1967 Tandag Cadastre and other related official technical records.

V. Petitioner-appellant's other documentary and testimonial evidence do not sufficiently overcome the official technical records.

Petitioner-appellant points to various annexes such as assessor certifications, tax declarations, affidavits, resident petitions, building permits, and planning or legislative references. The Court does not discount these pieces of evidence outright. They may have some relevance as indicia of claimed exercise of authority or local understanding.

However, they remain inferior in evidentiary hierarchy compared to a duly approved cadastral and technical records when the exact question raised is the legal boundary between local government units. Tax declarations do not prove ownership much less prove municipal





jurisdiction with finality. Building permits and administrative issuances may be issued under an erroneous assumption of territorial authority.

Resident petitions are indicative of local belief or usage but do not establish boundary lines as a matter of law. Affidavits and testimonial assertions though admissible in proper settings cannot by themselves overturn official technical records absent equally competent countervailing proof.

Petitioner-appellant likewise invokes R.A. No. 8139 and other legislative references as indicating that a school campus is located in Tago. Even if such references tend to support petitioner's position, they do not conclusively redraw or adjudicate the municipal boundary in the face of contrary cadastral and technical records already accepted by the body specifically authorized by law to resolve the dispute.

Taken together, petitioner-appellant's evidence does not sufficiently overcome the presumption attaching to the cadastral and technical government records relied upon by the Sangguniang Panlalawigan.

VI. Petitioner-appellant was not denied due process.

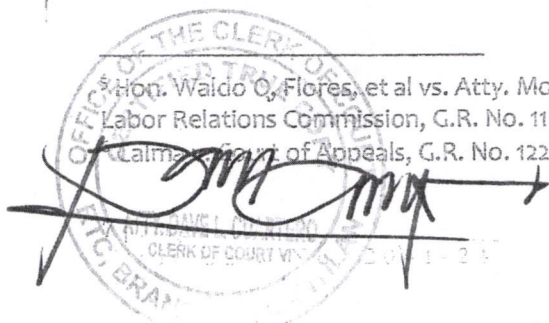
Petitioner-appellant's claim of denial of due process is likewise untenable.

The essence of due process in administrative proceedings is an opportunity to explain one's side or an opportunity to seek reconsideration of the action or ruling complained of.<sup>5</sup> So long as the party is given the opportunity to explain his side, the requirements of due process are satisfactorily complied with.<sup>6</sup>

The record portions presented to this Court show that both parties were afforded the opportunity to submit their respective pleadings and supporting documents before the Sangguniang Panlalawigan. Respondent-appellee even points to an order directing the submission of additional evidence as well as its own compliance therewith.

Whether petitioner-appellant fully availed itself of every procedural opportunity is beside the point. What is now controlling is that it was not excluded from participating actively in the proceedings.

<sup>5</sup> Hon. Waldo O. Flores, et al vs. Atty. Montemayor, G.R. No. 170146, August 25, 2010 citing Arboleda v. National Labor Relations Commission, G.R. No. 119509, February 11, 1999, 303 SCRA 38, 45.  
<sup>6</sup> Calma v. Court of Appeals, G.R. No. 122787, February 9, 1999, 302 SCRA 682, 689.



Indeed, petitioner-appellant's real complaint is not lack of opportunity to be heard, but the unfavorable appreciation of its evidence. And that in itself does not amount to denial of due process.

VII. The assailed Resolution should be affirmed.

All told, petitioner-appellant failed to demonstrate that the Sangguniang Panlalawigan committed reversible error in issuing Resolution No. 1557-24 dated January 30, 2024.

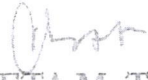
Petitioner-appellant's case rests largely on historical assertions, local administrative practice, and an alleged 1919 document whose competent presentation and authentication in the administrative proceedings have not been satisfactorily shown on the present record. These do not suffice to overcome the evidentiary weight of the official cadastral and technical records relied upon by the provincial body.

WHEREFORE, Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur is AFFIRMED.

The disputed 309.1530 hectares area is hereby DECLARED to form part of the territorial jurisdiction of the City of Tandag. Thus, the authority to impose, assess, and collect local taxes, regulatory fees, and real property taxes within the disputed area shall pertain to the City of Tandag.

SO ORDERED.

IN CHAMBERS, this 15<sup>th</sup> day of April 2026 at Tandag City, Surigao del Sur.

  
HON. CATALINA SHINETA M. TARE-PALACIO  
Pairing Judge

COPY FURNISHED:

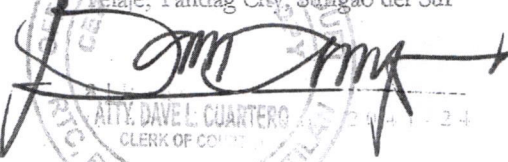
ATTY. DANIEL L. DIAZ  
Counsel for the Petitioner-Appellant  
Diaz Law Office  
Purok Sandiya, Victoria, Tago, Surigao del Sur

ATTY. JANISSA PIA DELICONA  
Counsel for the Respondent-Appellee  
City Legal Office, Tandag City Hall  
Barangay Awasian, Tandag City, Surigao del Sur

EMMA / MAIVE  
4-m-26

OFFICE OF THE SANGGUNIANG PANLALAWIGAN  
Province of Surigao del Sur  
2<sup>nd</sup> Floor, Legislative Building, Capitol Hills,  
Telaje, Tandag City, Surigao del Sur

MAIVE 4-20-26

  
ATTY. DAVEL CUARTERO  
CLERK OF COURT



Republic of the Philippines

**SUPREME COURT****Regional Trial Court**11<sup>th</sup> Judicial Region, Branch 40, Tandag City

Hall of Justice, Quezon St. cor. H.Serra St., Brgy. Bungtod, Tandag City

Email: [rtcltndo40@judiciary.gov.ph](mailto:rtcltndo40@judiciary.gov.ph)

Landline No.: (086) 214-3114/hotline: 095156538851

IN THE MATTER OF CIVIL CASE NO. **CIVIL CASE No. 2041-24**  
2041-24 SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (now City of Tandag), THIS  
PROVINCE

MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

*-versus-*

MUNICIPALITY OF TANDAG (now the  
CITY OF TANDAG),  
*Respondent-Appellee.*

X - - - - - X

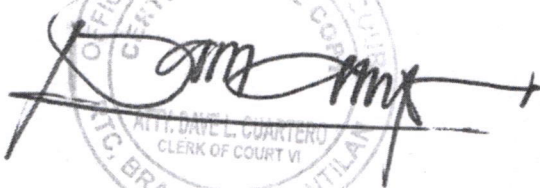
### **ORDER**

Before this Court is the Motion for Reconsideration filed by petitioner-appellant Municipality of Tago seeking reconsideration of the Decision dated April 15, 2026 which affirmed Resolution No. 1557-24 of the Sangguniang Panlalawigan of Surigao del Sur.

Respondent-appellee City of Tandag filed its Comment/Opposition thereto praying for the denial of the motion for lack of merit.

After careful consideration, the Court finds no cogent reason to disturb its assailed Decision.

The issues raised in the Motion for Reconsideration merely reiterate the same arguments already thoroughly discussed and resolved in the Decision dated April 15, 2026, particularly on: (1) the standard of review applicable to the findings of the Sangguniang Panlalawigan; (2) the alleged evidentiary value of the purported 1919 Joint Resolution; and (3) the probative weight of the 1967 Tandag Cadastral Map and related technical records.

  
OFFICE OF THE CLERK OF COURT  
ATTY. DAYLE CUARTERO  
CLERK OF COURT VI  
11<sup>th</sup> JUDICIAL REGION, BRANCH 40, CANTILAN



X-----/

The Court remains convinced that the findings of the Sangguniang Panlalawigan, acting within its quasi-judicial authority under Sections 118 and 119 of the Local Government Code, are supported by substantial evidence. Settled jurisprudence holds that factual findings of administrative and quasi-judicial bodies are accorded great respect and even finality when supported by substantial evidence. Judicial review does not authorize the Court to conduct an entirely fresh determination of the controversy absent a clear showing of grave misappreciation of facts, arbitrariness, or misapplication of law.

Petitioner-appellant's insistence that the Court should have independently weighed the evidence under the rule on preponderance of evidence is misplaced. The assailed Decision did not disregard petitioner-appellant's evidence; rather, the Court found the same insufficient to overcome the superior evidentiary value of the official cadastral surveys, technical records, and governmental acts relied upon by the Sangguniang Panlalawigan.

Neither does the Court find merit in petitioner-appellant's reliance on the alleged 1919 Joint Resolution. As correctly discussed in the assailed Decision, said document was never properly authenticated and formally established in the proceedings before the Sangguniang Panlalawigan. The Court likewise finds unpersuasive petitioner-appellant's invocation of supposed "judicial admissions" arising from Resolution No. 88-81 and other prior references to the alleged document. Such references do not dispense with the requirement of competent authentication under the Rules on Evidence, nor can municipal resolutions independently establish or amend territorial boundaries fixed by law.

The Court likewise remains unconvinced by petitioner-appellant's attack on the 1967 Tandag Cadastre and its reliance on the "Critical Date Doctrine." The notation "claimed by the Municipality of Tago" merely acknowledges the existence of an adverse claim during the survey process. It is not an adjudication recognizing petitioner-appellant's territorial jurisdiction. Said annotation does not negate the official and technical character of the cadastral survey nor erase the presumption of regularity attaching to official governmental technical records.

The Court further agrees with respondent-appellee that the Motion for Reconsideration merely rehashes matters already passed upon by both the Sangguniang Panlalawigan and this Court. No new evidence, supervening event, or palpable error of law or fact

PAGE 2





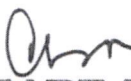
has been shown which would warrant the reversal or modification of the assailed Decision.

**WHEREFORE**, premises considered, the Motion for Reconsideration filed by petitioner-appellant Municipality of Tago is hereby **DENIED** for lack of merit.

Accordingly, the Decision dated April 15, 2026 stands.

**SO ORDERED.**

Given in Chambers this 19<sup>TH</sup> day of MAY 2026 at Cantilan, Surigao del Sur.

  
**CATALINA SHINETA M. TARE-PALACIO**

*Pairing Judge*

Cc.

**ATTY. DANIEL L. DIAZ**

Counsel for the Petitioner-Appellant

Diaz Law Office

Purok Sandiya, Victoria, Tago, Surigao del Sur

**ATTY. JANISSA PIA DELICONA**

Counsel for the Respondent-Appellee

City Legal Office, Tandag City Hall

Barangay Awasian, Tandag City, Surigao del Sur

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

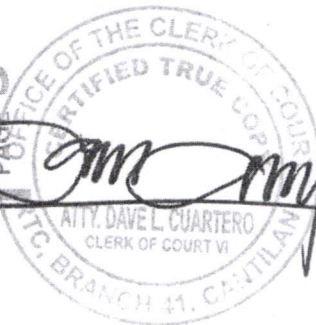
Province of Surigao del Sur

2nd Floor, Legislative Building, Capitol Hills,

Telaje, Tandag City, Surigao del Sur

*enailed*  
*nailed*

*6-8-26*



220

ANNEX C

Post Office AND FORTUN NARVASA & SALAZAR  
Letter/Package  
Posted on JUN 03 2026 20  
Preserve this receipt for reference in case of inquiry  
Postmaster/Teller

REPUBLIC OF THE  
COURT OF /  
Cagayan de  
[efiling-cdo.ca@judiciary.gov.ph](mailto:efiling-cdo.ca@judiciary.gov.ph)

IN THE MATTER OF CIVIL CASE  
NO. 2041-24 SETTLEMENT OF  
MUNICIPAL BOUNDARY DISPUTE  
BETWEEN THE MUNICIPALITIES  
OF TAGO AND TANDAG (now  
CITY OF TANDAG), PROVINCE OF  
SURIGAO DEL SUR

CA-G.R. \_\_\_\_\_  
(RTC-Civil Case No. 2041-24)

MUNICIPALITY OF TAGO  
*Petitioner-Appellant,*

For:

*"Petition for Review under  
Rule 42"*

- versus -

MUNICIPALITY OF TANDAG (now  
CITY OF TANDAG),  
*Respondent-Appellee.*

X-----X

### MOTION FOR EXTENSION OF TIME TO FILE PETITION FOR REVIEW

PETITIONER MUNICIPALITY OF TAGO, by and through the undersigned counsel, unto this Honorable Court of Appeals, most respectfully states:

1. On April 16, 2026, Petitioner received the Decision of the Regional Trial Court (RTC), 11th Judicial Region, Branch 41, Cantilan, Surigao del Sur, in Civil Case No. 2041-24, which affirmed Sangguniang Panlalawigan Resolution No. 1557-24 (Series of 2024) in favor of Respondent City of Tandag;
2. On May 4, 2026, Petitioner timely filed a Motion for Reconsideration before the RTC;
3. On May 20, 2026, Petitioner received through its official electronic mail address the RTC Order denying the aforementioned Motion for Reconsideration. A printed copy of the said Order, together with the electronic mail transmission



serving as proof of receipt, is attached hereto and made an integral part hereof as Annex "A";

4. The RTC ruling sought to be reviewed was rendered in the exercise of its appellate jurisdiction<sup>1</sup>, considering that the Sangguniang Panlalawigan of Surigao del Sur<sup>2</sup> had taken cognizance of the boundary dispute between the parties, and the case was thereafter elevated to the RTC pursuant to the Local Government Code;
5. Pursuant to Section 1, Rule 42 of the Rules of Court, it is provided that:

*Section 1. How appeal taken; time for filing. – A party desiring to appeal from a decision of the Regional Trial Court rendered in the exercise of its appellate jurisdiction may file a verified petition for review with the Court of Appeals, paying at the same time to the clerk of said court the corresponding docket and other lawful fees, depositing the amount of P500.00 for costs, and furnishing the Regional Trial Court and the adverse party with a copy of the petition. The petition shall be filed and served within fifteen (15) days from notice of the decision sought to be reviewed or of the denial of petitioner's motion for new trial or reconsideration filed in due time after judgment. Upon proper motion and the payment of the full amount of the docket and other lawful fees and the deposit for costs before the expiration of the reglementary period, the Court of Appeals may grant an additional period of fifteen (15) days only within which to file the petition for review. No further extension shall be granted except for the most compelling reason and in no case to exceed fifteen (15) days. (n) [Emphasis and Underscoring added]*

6. Counting from May 20, 2026, Petitioner has until June 04, 2026 within which to file the Petition for Review;
7. Petitioner respectfully seeks an additional period of fifteen (15) days, or until June 19, 2026, within which to file the Petition for Review, for the following just reasons:

---

<sup>1</sup> Section 119, Local Government Code

<sup>2</sup> Section 118, Local Government Code

- a. Additional time is necessary to finalize and verify the Petition for Review and to gather, collate, and complete the documentary annexes required under the Rules. The case involves voluminous records spanning more than two decades of administrative and judicial proceedings, including historical documents, cadastral maps, survey plans, technical descriptions, and pertinent rulings that require careful review, collation, and synthesis to ensure that the issues are accurately and comprehensively presented before this Honorable Court. Likewise, time is needed to secure clearly legible duplicate originals or certified true copies of the assailed RTC Decision and Order, as well as certified true copies of the material portions of the record and supporting documents that will be cited and relied upon in the Petition; and
  - b. Additional time is likewise necessary as the matter of pursuing the present appeal is scheduled for deliberation by the Sangguniang Bayan of Tago. The Sanggunian is expected to convene and act on the matter, and Petitioner respectfully requires additional time pending the completion of such proceedings so that the results thereof may be duly considered in the preparation and finalization of the Petition for Review. *A copy of the Certification issued by the Secretary to the Sangguniang Bayan is attached hereto and made an integral part hereof as Annex "B".*
8. This Motion is filed within the reglementary period. The requested extension is sought in good faith and not for purposes of delay, but solely to afford Petitioner sufficient opportunity to prepare and file a complete and compliant Petition for Review;
  9. Simultaneously with the filing of this Motion, Petitioner is paying the full amount of the appellate court docket and other lawful fees and depositing the amount required for costs. *The corresponding Official Receipts evidencing such payments are attached hereto as Annex "C" and made integral parts hereof.*



## PRAYER

WHEREFORE, premises considered, Petitioner respectfully prays that it be granted an extension of fifteen (15) days from June 04, 2026, or until June 19, 2026, within which to file the Petition for Review under Rule 42 of the Rules of Court.

Other reliefs just and equitable are likewise prayed for.

RESPECTFULLY SUBMITTED.

June 03, 2026, Tago (for Cagayan de Oro City) Surigao del Sur.

### DIAZ LAW OFFICE

*(Counsel for the Petitioner-Appellant)*

Purok Sandiya, Victoria, Tago,

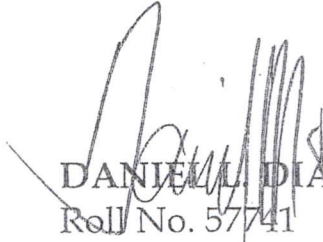
Surigao del Sur

Office Tel. No. 086-214-5816

Mobile Phone: 0912-707-7564

E-mail add: [diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

By:



DANIEL L. DIAZ

Roll No. 57741

IBP No. 589339 - 01/06/2026

PTR No: 2049898- 01/05/2026

Province of Surigao del Sur

MCLE Compliance No. VIII-0027735

JODELLE CHRIS G. CUANAN

Roll No. 74822

IBP No. 478441 - 11/21/2024

PTR No. 2049900 - 01/05/2026

Province of Surigao del Sur

MCLE EXEMPTION No.- VIII-BEP002246

LUCRIZ JEWELA D. ORZALES

Roll No. 92940

IBP No. 573770 - 12/27/2025

PTR No. 2049899- 01/05/2026

Province of Surigao del Sur  
MCLE EXEMPTION (*New lawyer*)

GLOU DIAMOND D. DESTAJO

Roll No. 92823

IBP No. 569126 - 12/22/2025

PTR No. 2050295- 01/15/2026

Province of Surigao del Sur  
MCLE EXEMPTION (*New lawyer*)

Copy furnished:

HON. PRESIDING JUDGE

Regional Trial Court Branch 41

Cantilan, Surigao del Sur

[rtc2ctf041@judiciary.gov.ph](mailto:rtc2ctf041@judiciary.gov.ph)

Date: \_\_\_\_\_

ATTY. JANISSA PIA DELICONA

City Legal Office, Tandag City Hall

Barangay Awasian, Tandag City Surigao del Sur

[issadelicona@yahoo.com](mailto:issadelicona@yahoo.com)

Date: \_\_\_\_\_

OFFICE OF THE MAYOR OF THE CITY OF TANDAG

Tandag City, Surigao del Sur

Date: \_\_\_\_\_

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

Province of Surigao del Sur

2<sup>nd</sup> Floor, Legislative Building, Capitol Hills

Barangay Telaje, Tandag City, Surigao del Sur

Date: \_\_\_\_\_



## ORDER CIVIL CASE NO. 2041-24

3 messages

RTC Branch 41 Cantilan , Surigao Del Sur &lt;rtc2ctl041@judiciary.gov.ph&gt;

Wed, May 20, 2026 at 9:26 AM

To: Issa Delicona <issadelicona@yahoo.com>, Daniel Diaz <diazlawofficeoftagosds@gmail.com>,  
"tspsurigaosur@yahoo.com" <tspsurigaosur@yahoo.com>

Good day Ma'am/Sir! Please see the attached file. Thank you!

 Order 2041-24.pdf  
2326K

Daniel Diaz &lt;diazlawofficeoftagosds@gmail.com&gt;

Thu, May 21, 2026 at 9:12 AM

To: "RTC Branch 41 Cantilan , Surigao Del Sur" &lt;rtc2ctl041@judiciary.gov.ph&gt;

Cc: Issa Delicona &lt;issadelicona@yahoo.com&gt;, "tspsurigaosur@yahoo.com" &lt;tspsurigaosur@yahoo.com&gt;

Received, thank you.

**Diaz Law Office**

Prk. Sandiya, Victoria, Tago, Surigao del Sur

Tel No.: (086) 214-5816

Cellphone No.: 09127077564

**CONFIDENTIALITY NOTICE:** Please delete this email and notify the sender right away if you are not the intended recipient.  
Only the addressee may see, forward, or print this email. The contents of this email and/or any of its attachments may include  
restricted and confidential information.

[Quoted text hidden]

Daniel Diaz &lt;diazlawofficeoftagosds@gmail.com&gt;

Wed, Jun 3, 2026 at 11:01 AM

Cc: Cristian Lee Ramirez &lt;chanramirez23@gmail.com&gt;

**Diaz Law Office**

Prk. Sandiya, Victoria, Tago, Surigao del Sur

Tel No.: (086) 214-5816

Cellphone No.: 09127077564

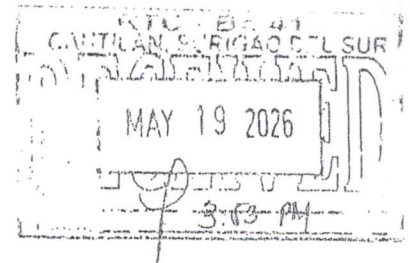
**CONFIDENTIALITY NOTICE:** Please delete this email and notify the sender right away if you are not the intended recipient.  
Only the addressee may see, forward, or print this email. The contents of this email and/or any of its attachments may include  
restricted and confidential information.

[Quoted text hidden]

 Order 2041-24.pdf  
2326K

Republic of the Philippines  
**SUPREME COURT**  
Regional Trial Court

11<sup>th</sup> Judicial Region, Branch 41  
Hall of Justice, Raymundo Azarcon cor. Herrera Sts. Cantilan, Surigao del Sur  
Email: [rtc2ct1041@judiciary.gov.ph](mailto:rtc2ct1041@judiciary.gov.ph)  
Contact No.: (+63) 961 8347 193



IN THE MATTER OF CIVIL CASE NO. **CIVIL CASE No. 2041-24**  
2041-24 SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (now City of Tandag), THIS  
PROVINCE

MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

*-versus-*

MUNICIPALITY OF TANDAG (now the  
CITY OF TANDAG),  
*Respondent-Appellee.*

X ----- X

**ORDER**

Before this Court is the Motion for Reconsideration filed by petitioner-appellant Municipality of Tago seeking reconsideration of the Decision dated April 15, 2026 which affirmed Resolution No. 1557-24 of the Sangguniang Panlalawigan of Surigao del Sur.

Respondent-appellee City of Tandag filed its Comment/Opposition thereto praying for the denial of the motion for lack of merit.

After careful consideration, the Court finds no cogent reason to disturb its assailed Decision.

The issues raised in the Motion for Reconsideration merely reiterate the same arguments already thoroughly discussed and resolved in the Decision dated April 15, 2026, particularly on: (1) the standard of review applicable to the findings of the Sangguniang Panlalawigan; (2) the alleged evidentiary value of the purported 1919 Joint Resolution; and (3) the probative weight of the 1967 Tandag Cadastral Map and related technical records.



The Court remains convinced that the findings of the Sangguniang Panlalawigan, acting within its quasi-judicial authority under Sections 118 and 119 of the Local Government Code, are supported by substantial evidence. Settled jurisprudence holds that factual findings of administrative and quasi-judicial bodies are accorded great respect and even finality when supported by substantial evidence. Judicial review does not authorize the Court to conduct an entirely fresh determination of the controversy absent a clear showing of grave misappreciation of facts, arbitrariness, or misapplication of law.

Petitioner-appellant's insistence that the Court should have independently weighed the evidence under the rule on preponderance of evidence is misplaced. The assailed Decision did not disregard petitioner-appellant's evidence; rather, the Court found the same insufficient to overcome the superior evidentiary value of the official cadastral surveys, technical records, and governmental acts relied upon by the Sangguniang Panlalawigan.

Neither does the Court find merit in petitioner-appellant's reliance on the alleged 1919 Joint Resolution. As correctly discussed in the assailed Decision, said document was never properly authenticated and formally established in the proceedings before the Sangguniang Panlalawigan. The Court likewise finds unpersuasive petitioner-appellant's invocation of supposed "judicial admissions" arising from Resolution No. 88-81 and other prior references to the alleged document. Such references do not dispense with the requirement of competent authentication under the Rules on Evidence, nor can municipal resolutions independently establish or amend territorial boundaries fixed by law.

The Court likewise remains unconvinced by petitioner-appellant's attack on the 1967 Tandag Cadastre and its reliance on the "Critical Date Doctrine." The notation "claimed by the Municipality of Tago" merely acknowledges the existence of an adverse claim during the survey process. It is not an adjudication recognizing petitioner-appellant's territorial jurisdiction. Said annotation does not negate the official and technical character of the cadastral survey nor erase the presumption of regularity attaching to official governmental technical records.

The Court further agrees with respondent-appellee that the Motion for Reconsideration merely rehashes matters already passed upon by both the Sangguniang Panlalawigan and this Court. No new evidence, supervening event, or palpable error of law or fact

X-----/

has been shown which would warrant the reversal or modification of the assailed Decision.

**WHEREFORE**, premises considered, the Motion for Reconsideration filed by petitioner-appellant Municipality of Tago is hereby **DENIED** for lack of merit.

Accordingly, the Decision dated April 15, 2026 stands.

**SO ORDERED.**

Given in Chambers this 19<sup>TH</sup> day of MAY 2026 at Cantilan, Surigao del Sur.

  
**CATALINA SHINETA M. TARE-PALACIO**  
Presiding Judge

Cc.

**ATTY. DANIEL L. DIAZ**

Counsel for the Petitioner-Appellant

Diaz Law Office

Purok Sandiña, Victoria, Tago, Surigao del Sur

**ATTY. JANISSA PIA DELICONA**

Counsel for the Respondent-Appellee

City Legal Office, Tandag City Hall

Barangay Awasan, Tandag City, Surigao del Sur

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

Province of Surigao del Sur

2nd Floor, Legislative Building, Capitol Hills,

Telaje, Tandag City, Surigao del Sur





Republic of the Philippines  
Province of Surigao del Sur  
**MUNICIPALITY OF TAGO**

-000-

**Office of the Sangguniang Bayan**



## **C E R T I F I C A T I O N**

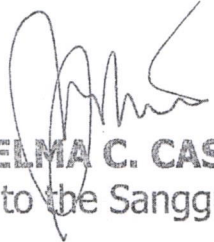
### **TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY**, that this office received on June 3, 2026, the Letter dated May 28, 2026 from the Municipal Mayor, Honorable Jelio Val C. Laurente addressed to the Vice Mayor, Honorable Ira Minette C. Pimentel, informing the latter that the **Regional Trial Court**, In The Matter of Settlement of Municipal boundary dispute between the Municipalities of Tago and Tandag (now City of Tandag), this Province, docketed as Civil Case No. 2041-24, **rendered a decision in favor of Tandag City**. That the Municipal Government of Tago intends to elevate the case to the Court of Appeals.

**THIS IS TO CERTIFY FURTHER**, that the Municipal Mayor requests the Sangguniang Bayan, this municipality to convene and discuss this matter to strengthen the Municipality's position to pursue legal remedies which covers legal, technical, historical and financial provisions.

**THIS IS TO CERTIFY FINALLY**, that the Honorable Mayor's request will be included in the Order of Business of the 22<sup>nd</sup> Regular Session of the Sangguniang Bayan of Tago scheduled on June 9, 2026.

**THIS CERTIFICATION** is issued this 3<sup>rd</sup> day of June, 2026 in Tago, Surigao del Sur.

  
**ZELMA C. CASTRO**

Secretary to the Sangguniang Bayan



Supreme Court of the Philippines

Manila

Official Receipt

Region X-Court of Appeals - CDO

JEP-26-003201249

Court of Appeals, Cagayan De Oro, Misamis Oriental

|                                     |                                                                                                                                                                                                                                                 |                   |                                  |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------|
| Date and Time Filed:                | Jun 01, 2026 02:45 PM                                                                                                                                                                                                                           | Transaction No.:  | oh8OlyxHFaiW                     |
| Date and Time Paid:                 | Jun 03, 2026 02:48 PM                                                                                                                                                                                                                           | Confirmation No.: | 6908039072071                    |
| Mode of Payment:                    | Online Payment - UPay                                                                                                                                                                                                                           | Assessment No.:   | CACDO793397105                   |
| Name of Payor:                      | DANIEL L. DIAZ                                                                                                                                                                                                                                  | Reference No.:    | 0c8ecfd14cce47c5b1bff03ef530e420 |
| Nature of Collection:               | File Case, Supplemental Pleadings, and Answers                                                                                                                                                                                                  | Payment Status:   | PAID                             |
| Case Type:                          | Rule 42, Petition for Review (Civil or Criminal)                                                                                                                                                                                                |                   |                                  |
| Case No./Roll/MCLE/Bar Examinee No. | Civil case no. 2041-24                                                                                                                                                                                                                          |                   |                                  |
| Case Title/Particulars:             | IN THE MATTER OF CIVIL CASE NO. 2041-24 SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITIES OF TAGO AND TANDAG (now City of Tandag), THIS PROVINCE MUNICIPALITY OF TAGO, -versus- MUNICIPALITY OF TANDAG now the CITY OF TANDAG |                   |                                  |

Assessment details:

| Type of Fund/Nature of Payment | Filing Fee | Miscellaneous Fee | Total Amount |
|--------------------------------|------------|-------------------|--------------|
| JDF                            | 452.00     |                   | 452.00       |
| SAJF                           | 2,548.00   |                   | 2,548.00     |
| LRF                            |            |                   | 30.00        |
| MF                             |            |                   | 1,000.00     |
| STF                            |            |                   | 1,500.00     |
| TOTAL AMOUNT:                  |            |                   | ₱ 5,530.00   |

Payment details:

| OR No.                                                                      | Date and Time         | Amount Paid | Running Balance |
|-----------------------------------------------------------------------------|-----------------------|-------------|-----------------|
| JEP-26-003201249                                                            | Jun 03, 2026 02:48 PM | ₱ 5,530.00  | ₱ 0.00          |
| LATEST AMOUNT PAID IN WORDS: FIVE THOUSAND FIVE HUNDRED THIRTY AND 00/100** |                       |             |                 |

\*\*\*\*\* NOTHING FOLLOWS \*\*\*\*\*

NOTE 1: This serves as the Legal Fees Form. Convenience fee or bank charges are not part of the collection of the court.

Payment Confirmed & Verified by:

Ms. MARY JEAN L. LARA

Cashier II

B. By registered or ordinary





Republic of the Philippines  
Province of Surigao del Sur  
**MUNICIPALITY OF TAGO**  
-o0o-



**Office of the Sangguniang Bayan**  
**13<sup>TH</sup> SANGGUNIANG BAYAN**

**EXCERPT FROM THE MINUTES OF THE 23<sup>RD</sup> REGULAR SESSION<sup>[2026]</sup> OF  
THE 13<sup>TH</sup> SANGGUNIANG BAYAN OF TAGO, SURIGAO DEL SUR HELD  
ON JUNE 16, 2026 AT THE SANGGUNIANG BAYAN SESSION HALL.**

**PRESENT:** **HONORABLE IRA MINETTE C. PIMENTEL**  
Municipal Vice Mayor / Presiding Officer

**REGULAR SB MEMBERS:**

Honorable Romeo D. Momo, Jr. - Sangguniang Bayan Member  
Honorable Maribel R. Espinoza - Sangguniang Bayan Member  
Honorable Jessa P. Mate-Tecson - Sangguniang Bayan Member  
Honorable Leo L. Pagaran - Sangguniang Bayan Member  
Honorable Noel L. Gualvez - Sangguniang Bayan Member  
Honorable Virginia P. Gomez - Sangguniang Bayan Member  
Honorable Reynaldo G. Selades - Sangguniang Bayan Member  
Honorable Levie B. Moreno - Sangguniang Bayan Member

**EX-OFFICIO MEMBER/S:**

Honorable Emmanuel P. Isiang - President, Liga ng mga Barangay  
Honorable Vince Dylan E. Curada - President, SK Federation  
Honorable Jenebert L. Gaco - IP Mandatory Representative

**ABSENT:** **NONE**

**RESOLUTION NO. LP-193<sup>[2026]</sup>**  
Series of 2026

**RESOLUTION AUTHORIZING THE MUNICIPAL MAYOR, HONORABLE  
JELIO VAL C. LAURENTE, TO FILE THE APPROPRIATE APPEAL  
BEFORE THE COURT OF APPEALS, AND ANY CONTINUATION  
THEREOF, IN ORDER TO SECURE THE REVERSAL OF THE DECISION  
DATED APRIL 15, 2026 AND ORDER DATED MAY 19, 2026 OF THE  
REGIONAL TRIAL COURT BRANCH 40- TANDAG CITY, IN CIVIL CASE  
NO. 2041-24, ENTITLED "IN THE MATTER OF SETTLEMENT OF  
MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITIES  
OF TAGO AND TANDAG (NOW CITY OF TANDAG), THIS PROVINCE",  
AND TO ENGAGE THE LEGAL SERVICES OF FORTUN NARVASA &  
SALAZAR IN CONNECTION THEREWITH.**

Sponsored by: All SB Members Present



**WHEREAS**, the Municipality of Tago ("Municipality") was the petitioner-appellant in Civil Case No. 2041-24, entitled "In the Matter of Settlement of Municipal Boundary Dispute Between the Municipalities of Tago and Tandag (now City of Tandag), this Province," before the Regional Trial Court Branch 40-Tandag City ("RTC");

**WHEREAS**, on April 15, 2026, the RTC rendered a Decision affirming Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur, and declaring the disputed area consisting of 309.1530 hectares, to form part of the territorial jurisdiction of the City of Tandag ("Decision");

**WHEREAS**, on May 4, 2026, the Municipality of Tago timely filed a Motion for Reconsideration on the Decision;

**WHEREAS**, on May 20, 2026, the Municipality of Tago received the RTC's Order dated May 19, 2026 denying its Motion for Reconsideration ("Order");

**WHEREAS**, the Municipality of Tago wishes to seek appellate review of the Decision and the Order by the Court of Appeals, in order to protect its interests and that of its constituents over the disputed area;

**WHEREAS**, as provided in Section 444(1)(vi) of the 1991 Local Government Code, the Municipal Mayor shall exercise general supervision and control over all programs, projects, services and activities of the Municipal Government, and in this connection shall, upon authorization by the Sangguniang Bayan, represent the municipality in all its business transactions and sign on its behalf all bonds, contracts and obligations, and such other documents made pursuant to law or ordinance;

**WHEREAS**, on June 3, 2026, the Municipality's counsel of record, the Diaz Law Office<sup>1</sup>, filed a Motion for Extension of Time to File Petition for Review under Rule 42 of the Revised Rules of Court before the Court of Appeals-Cagayan de Oro City;

**WHEREAS**, in order to preserve and protect the rights and interests of the Municipality before the Court of Appeals, and subsequently before the Supreme Court, the Municipality finds it appropriate to engage the legal services of **Fortun Narvasa & Salazar**, a law firm with office address at the 23F Multinational Bancorporation Centre, 6805 Ayala Avenue, Makati City ("FNS") as Lead Counsel to handle the Municipality's appeal before the Court of Appeals.

**NOW THEREFORE;**

**BE IT RESOLVED**, by the Sangguniang Bayan of Tago to authorize the Municipal Mayor, **Honorable Jelio Val C. Laurente**, to file the appropriate appeal before the Court of Appeals, to request the reversal of the Decision dated April 15, 2026 and Order dated May 19, 2026 of the Regional Trial Court Branch 40- Tandag City, in Civil Case No. 2041-24, entitled "In the Matter of Settlement of Municipal Boundary Dispute Between the

<sup>1</sup> With Office address at Purok Sandiya, Victoria, Tago, Surigao del Sur, represented by Atty. Daniel L. Diaz



Municipalities of Tago and Tandag (now City of Tandag), this Province" ("Appeal"), and to execute and sign the necessary Verification and Certification of Non-forum Shopping, affidavits, pleadings, authorities, contracts, engagement letters, and other documents relative to the Appeal;

**RESOLVED, FURTHER:** that the Sangguniang Bayan of Tago authorizes the engagement of **Fortun Narvasa & Salazar**, to act as the Lead Counsel for the Municipality of Tago in connection with the Appeal, including any continuation thereof, and all proceedings related thereto;

**RESOLVED, FURTHER:** that the Sangguniang Bayan of Tago authorizes **Attorneys Kristine R. Ferrer, Joaquin Gabriel B. Flores, Hans Clarence S. Castro or any of the lawyers of Fortun Narvasa & Salazar**, to enter their appearance as Lead Counsel for the Municipality, sign and file the Petition for Review and any and all pleadings, motions, manifestations, notices and other submissions before the Court of Appeals, receive notices, orders, resolutions and processes, attend hearings, conferences and other proceedings, and perform all acts necessary or incidental to the Appeal, and any continuation thereof, and all proceedings related thereto.

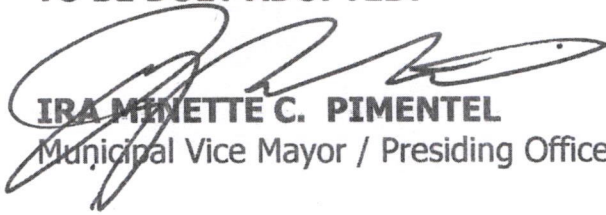
**RESOLVED, FUTHER,** that the Office of the Mayor shall be authorized to assist FNS and the Sangguniang Bayan in securing all the documents needed for the Appeal, before any and all Governments Agencies; specifically the Sangguniang Panlalawigan of Surigao del Sur and RTC Branch 40-Tandag City, with authority to sign letters, requests, and other documents and transmittals, and receive copies of documents and transmittals pursuant to this authority.

**RESOLVED, FURTHER,** that the Sangguniang Bayan of Tago ratifies the Motion for Extension of Time to File Petition for Review dated June 3, 2026, which was filed by the Diaz Law Office before the Court of Appeals, and which shall be continued by the subsequent appearance and filing of Petition for Review by Fortun Narvasa and Salazar before said court.

**RESOLVED, FINALLY:** that the Sangguniang Bayan shall furnish copies of this resolution to the Municipal Mayor – Honorable Jelio Val C. Laurente, Ma. Theresa P. Ramos, Municipal Assessor and Ms. Sheela P. Badiang of the General Services Office, Fortun Narvasa & Salazar, and all concerned offices, for their information and appropriate action.

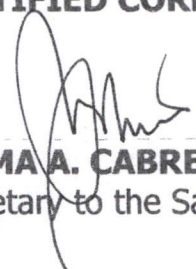
**ADOPTED/APPROVED** this 16<sup>th</sup> day of June, 2026 upon motion of Honorable Reynaldo G. Selades, duly seconded by All Members Present.

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**IRA MINETTE C. PIMENTEL**

Municipal Vice Mayor / Presiding Officer

**CERTIFIED CORRECT:**

  
**ZELMA A. CABRERA-CASTRO**  
Secretary to the Sanggunian



Republic of the Philippines  
**Senate**  
Pasay City

**UILINO Q. PIMENTEL, JR.**  
*Senator (PDP LABAN)*

19 March 2003

**HON. HERMENEGILDO P. PIMENTEL, JR.**  
Municipal Mayor  
Municipality of Tago  
Province of Surigao del Sur

Dear Mayor Pimentel, Jr.:

We are transmitting herewith a photocopy of the Executive Order No. 41 of Governor General Francis Burton Harrison.

We hope this document would be useful in solving the boundary problem between Tago and Tandag, Surigao del Sur.

Thank you and regards.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Eleuterio C. Dumogho".

**ELEUTERIO C. DUMOGHO**  
Director V-Head of Local Government  
and Political Affairs

/leppie/ecd:hpimentel.doc



OFFICE OF THE GOVERNOR-GENERAL OF THE  
PHILIPPINE ISLANDS.

MANILA, November 6, 1918.

EXECUTIVE ORDER

No. 41.

Whereas many of the inhabitants of the former municipality of Tago have petitioned that the same be separated from the present municipality of Tandag, Province of Surigao, and reorganized into an independent municipality;

Now, therefore, pursuant to the provisions of section sixty-eight of the Revised Administrative Code, the nine municipalities of the Province of Surigao as established by section thirty-eight of the said Administrative Code are hereby increased to ten by separating the former municipality of Tago from the present municipality of Tandag, and reorganizing the same into an independent municipality.

The municipality of Tandag shall consist of its present territory less the territory comprised in the former municipality of Tago. The municipality of Tago shall consist of the territory comprised in the former municipality of Tago.

The organization herein made shall take effect on January first, nineteen hundred and nineteen.

FRANCIS BURTON HARRISON,  
Governor-General.



Republic of the Philippines  
Province of Surigao del Sur  
MUNICIPALITY OF TAGO

~oO~

*Office of the Sangguniang Bayan*

EXCERPT FROM THE MINUTES OF THE 32<sup>ND</sup> REGULAR SESSION OF THE  
SANGGUNIANG BAYAN OF TAGO, SURIGAO DEL SUR HELD ON OCTOBER 12, 2004  
AT THE SANGGUNIANG BAYAN SESSION HALL.

**PRESENT:**

**HON. ALOYSIUS R. ESPINOZA**  
Municipal Vice Mayor/Presiding Officer

**REGULAR SB MEMBERS:**

|                          |             |
|--------------------------|-------------|
| Hon. Ester J. Elizalde   | - SB Member |
| Hon. Eugene T. Pilapil   | - -do-      |
| Hon. Fe M. Laurente      | - -do-      |
| Hon. Florecita D. Calub  | - -do-      |
| Hon. Crisanto G. Luna    | - -do-      |
| Hon. Eufiquia L. Medrano | - -do-      |
| Hon. Rogelio C. Prado    | - -do-      |
| Hon. Sabino T. Ocon, Jr. | - -do-      |

**EX-OFFICIO MEMBER**

Hon. Benito C. Ong - -do- (Pres., Liga ng mga Brgy.)

**ABSENT:**

Hon. Agmhur P. Montenegro - -do- (SK Fed. Pres.)

**RESOLUTION NO. 161**

*Series of 2004*

**"RESOLUTION REQUESTING THE SANGGUNIANG PANLALAWIGAN OF  
SURIGAO DEL SUR TO SETTLE THE RAGING BOUNDARY DISPUTE  
BETWEEN THE MUNICIPALITIES OF TAGO AND TANDAG."**

*Author: Hon. Crisanto G. Luna*

**WHEREAS**, the preservation of territorial jurisdiction is the prime concern of every sovereign state and its geographical political subdivision;

**WHEREAS**, the territorial boundary of the Municipality of Tago, a political subdivision of Surigao del Sur, has been insistently claimed by the Municipality of Tandag;

**WHEREAS**, this boundary conflict has been in the limelight of political issues for quite sometime;



**NOW THEREFORE;**

**BE IT RESOLVED**, as the body hereby resolved that this raging boundary dispute between the Municipalities of Tago and Tandag be now brought to the attention of the Sangguniang Panlalawigan of Surigao del Sur for deliberation.

**RESOLVED FURTHER**, to request the Honorable Members of Sangguniang Panlalawigan to settle this impending issue, based on the existing available documents vis-à-vis plotted maps in the custody of both parties, as final arbiter of boundary disputes.

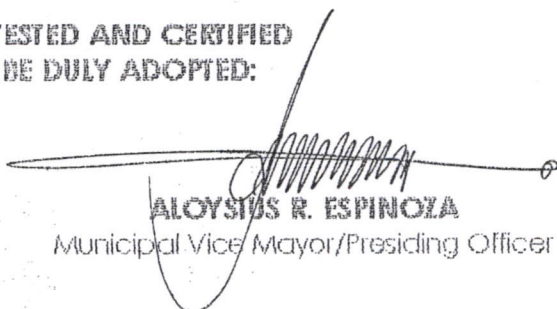
**RESOLVED FINALLY**: that copies of this resolution of the Sangguniang Bayan of Tago be furnished the Sangguniang Panlalawigan thru the Provincial Vice Governor, for their information and appropriate dispositive action.

**ADOPTED** this 12<sup>th</sup> day of October upon motion of Honorable Crisanto G. Luna duly seconded by all members present.

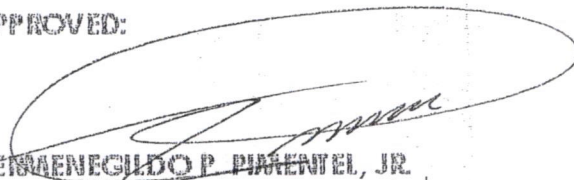
**CERTIFIED CORRECT:**

  
**ZENIA C. CASTRO**  
SB Secretary

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

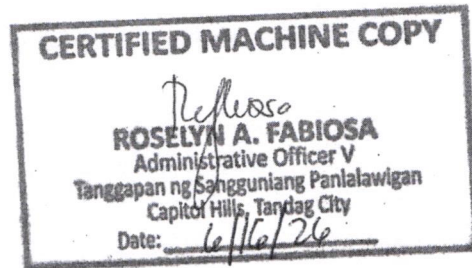
  
**ALOYSIUS R. ESPINOZA**  
Municipal Vice Mayor/Presiding Officer

**APPROVED:**

  
**HERMINEGILDO P. PIMENTEL, JR.**  
Municipal Mayor 10/12/04

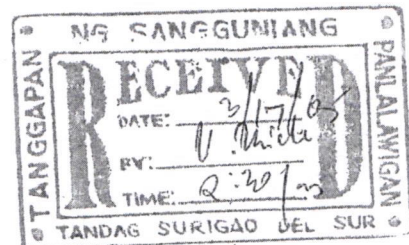
Republic of the Philippines  
**PROVINCE OF SURIGAO DEL SUR**  
**Tanggapan ng Sangguniang Panlalawigan**  
(OFFICE OF THE PROVINCIAL BOARD)  
Tandag

IN THE MATTER OF SETTLEMENT  
OF MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG, THIS PROVINCE.



MUNICIPALITY OF TAGO,  
Petitioner,

-versus-



MUNICIPALITY OF TANDAG,  
Respondent.

X-----X

**POSITION PAPER**

COMES NOW, the **Municipality of Tago**, duly represented by its  
Municipal Mayor, HERMENEGILDO P. PIMENTEL, JR., and to the Honorable  
Sangguniang Panlalawigan of Surigao del Sur, respectfully submits the  
herein position paper, as follows:

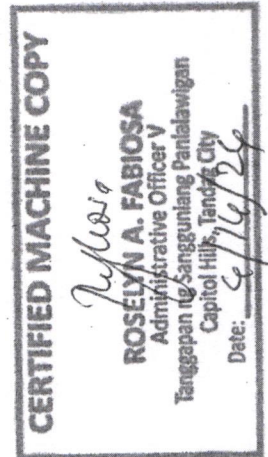
**I. Prefatory Statement**

No less than the Supreme Court *En Banc* in *Juanito Mariano, Jr., et al., vs. Comelec, et al.* (G.R. No. 118577. March 7, 1995) ruled:

*The importance of drawing with precise strokes the territorial  
boundaries of a local unit of government cannot be overemphasized.  
The boundaries must be clear for they define the limits of the*



*territorial jurisdiction of a local government unit. It can legitimately exercise powers of government only within the limits of its territorial jurisdiction. Beyond these limits its acts are ultra vires. Needless to state, any uncertainty in the boundaries of local government units will sow costly conflicts in the exercise of governmental powers which ultimately will prejudice the people's welfare. This is the evil sought to be avoided by the Local Government Code in requiring that the land area of a local government unit must be spelled out in metes and bounds, with technical descriptions.*



Viewed in the light of the foregoing, on October 12, 2004, the Sangguniang Bayan (SB) of Tago passed Resolution No. 161, s. 2004, requesting the Sangguniang Panglupat ng Pangasinana (SP) of Surigao del Sur to settle the raging boundary dispute between the Municipalities of Tago and Tandag.

On December 6, 2004, a preliminary conference was set and in the course of the proceedings the SP Committee on Boundary Settlement chaired by Hon. Remedios R. Alvizo required the representatives of both parties to submit simultaneously their respective position papers within a period of 30 days.

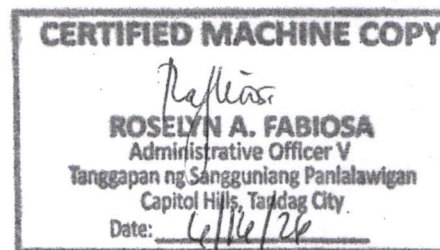
On January 10, 2005, petitioner thru Mayor Pimentel, Jr. requested for a 30-day extension within which to file the instant position paper.

## II. The Subject of the Petition

Without prejudice to other boundary conflict(s) that may arise in the future, pursuant to Article 17 of Rule III of the Rules and Regulations Implementing RA 7160, petitioner initiates this action for the settlement of the boundary dispute with the respondent, involving a parcel of land containing an aggregate area of THREE HUNDRED NINE (309) HECTARES, more less, that lies between the Barangays of Victoria (of Tago) and Rosario (of Tandag), which **disputed territory** is delineated on the ground by a Boundary and Index Map of Tandag Cadastre, Cad-392-D, Case 4, Parcel 1, and more particularly described as follows:

| CORNER | DESCRIPTION                         |
|--------|-------------------------------------|
| 1      | P.L.S.cyl. conc. mons. 15 x 60 c.m. |
| 2      | MBM 5                               |

|         |                                     |
|---------|-------------------------------------|
| 3       | MBM 4                               |
| 4       | MBM 3                               |
| 5       | MBM 2                               |
| 6       | MBM1                                |
| 7 - 15  | P.S. cyl. con. mons. 15 x 60 cm.    |
| 16      | MBM 1-A                             |
| 17      | MBM 2-A                             |
| 18      | MBM 3-A                             |
| 19      | MBM 4-A                             |
| 20 - 27 | P.S. cyl. conc. mons. 15 x 60 cm.   |
| 28      | P.L.S. cyl. conc. mons. 15 x 60 cm. |
| 29      | x" on Toog tree 1.00 m. diam.       |
| 30 - 42 | P.L.S. cyl. conc. mons. 15 x 60 cm. |
| 43 - 44 | P.S. cyl. conc. mons. 15 x 60 cm.   |
| 45 - 54 | P.L.S. cyl. conc. mons 15 x 60 cm.  |
| 56      | Old point                           |



Copy of the *Boundary and Index Map* is made Annex – “A”, to form part of this position paper.

Petitioner claims the entire area in dispute described above, as an integral part of the territory of the Municipality of Tago, based on **historical** accounts of reliable sources duly supported by **legal** and **technical** bases which will be shown hereunder.

### III. Supporting Documents

In support to this petition are the following:

**a. The law or statute creating municipality Tago and other document showing proof of the creation of the LGU:**

1. Historically, the municipality of Tago existed way back in 1865 under the *Maura Law* of the Spanish regime for a brief period of three years and after which, it was reverted to its status as a barrio of Tandag. Years later, Tago could have reacquired its status as a municipality, as evidenced by a transcript of a decree issued by the *Direccion General de Administracion Civil de las Islas Filipinas* dated 29 August 1883, granting the transfer of the town site from what was known as *Daan Lungsod* to its present location then called during the Spanish era as *Laguna*.



Copy of the *Spanish Transcript* and its *English Translation* are attached hereto and made Annex – “B” and “B-1”, respectively, to form part of this position paper.

2. On March 10, 1917, when *The Revised Administrative Code of 1917* (R.A. No. 2711) was enacted **Tago** was already listed among the municipalities under the **Province of Surigao** in Chapter 2, Article II, Section 38 thereof, which states, to quote:

*The **Province of Surigao** consists of territory in the northeastern part of the Island of Mindanao, including the islands of Dinagat, Siargao, and Bucas Grande, with appurtenant small islands. It contains the following municipalities:*

*Bamuag, Bislig, Cantilan, Carrascal, Dapa, Dinagat, General Luna, Gigaquit, Hinatuan, Lanuza, Lianga, Lingig, Loreto, Mainit, Numancia, Placer, Surigao (the capital of the province), **Tago**, and Tandag.*

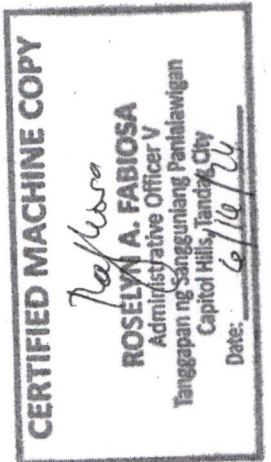
*This province also contains the following municipal districts: Bahi, Borboanan, Cabangahan, Coletto, Libas, Macopa, Pamaypayan, Pili, San Isidro, San Miguel, Sibahay, Soriano, Tagbayani, Union, and Xavier.*

3. On November 6, 1918, pursuant to Section 68 of RA 2711, then Governor-General Francis Burton Harrison of the Philippine Islands issued Executive Order No. 41, which states:

*Whereas many of the inhabitants of the former municipality of Tago have petitioned that the same be separated from the present municipality of Tandag, Province of Surigao, and reorganized into an independent municipality;*

*Now, therefore, pursuant to the provisions of section sixty-eight of the said Administrative Code, are hereby increased to ten by separating the former municipality of Tago from the present municipality of Tandag, and reorganizing the same into an independent municipality.*

*The municipality of Tandag shall consist of its present territory less the territory comprised in the former*



*municipality of Tago. The municipality of Tago shall consist of the territory comprised in the former municipality of Tago.*

*The organization herein made shall take effect on January first, nineteen hundred and nineteen.*

FRANCIS BURTON HARRISON,  
Governor-General.

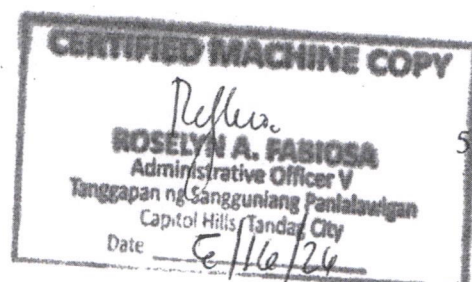
Copy of *Executive Order No. 41* is made Annex – “C” to form part hereof.

4. The territory of Tago described under E.O. No. 41 was further subdivided into three (3) other municipalities, namely: Municipality of Cagwait by virtue of E.O. No. 559 (June 20, 1953), Municipality of San Miguel by virtue of R.A. No. 3191 (June 16, 1962) and Bayabas by virtue of E.O. No. 407.

**b. *Municipal Map of Tago (duly certified by the Land Management Bureau) and other sources:***

Geographically, Tago is located in the central part of the province of Surigao del Sur facing the Pacific Ocean. It lies between 126 degrees 12 minutes longitude and 9 degrees 2 minutes north latitude. It is bounded in the north by the Capital Town of Tandag, on the <sup>South end</sup> ~~northwest~~ Municipality of Bayabas and on the south by the Municipalities of Cagwait and Marihatag. The estimated land area consists of 343.52 sq. kms. which is about 7.55 percent of the total provincial area.

Under the circumstances, however, the final computation of the aggregate territorial area of Tago is still pending for consideration/finalization at the Land Management Bureau, RO XIII, Butuan City. This is due to the fact that the *unclassified public forest* belonging to Tago was not included in the computation earlier submitted including as well the subject matter of this petition.





For this purpose, petitioner submits the following maps **indicative** of its territorial area, viz.:

1. Municipal Base Map of Tago (as Annex "D");
2. Municipal Base Map of Tandag (as Annex "E");
3. Provincial Map of Surigao del Sur (as Annex "F");
4. Geo-Hazard Map of CENRO-Tandag (as Annex "G");
5. Other Maps (as Annex "H")

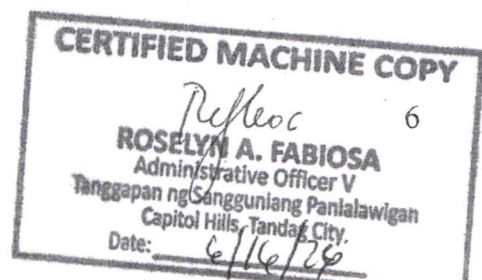
**d. Technical Description of the Boundaries of LGU-Tago (vis-à-vis LGU-Tandag):**

Technical description of the boundaries of LGU-Tago vis-à-vis LGU-Tandag is not available considering the existence of boundary conflict. Record of the LMB RO XIII, Butuan City, particularly Tandag Cadastre (CAD 392-D) and PLS-70 could ably help in locating on the ground the boundary line separating the two municipalities.

**c. Written certification of the Provincial Assessor/Municipal Assessor (as to territorial jurisdiction over the disputed area according to records in custody):**

The Municipal Assessor of Tago and duly attested by the Provincial Assessor of Surigao del Sur certifies to the effect that some landholdings found within the territory in dispute have been declared and realty taxes thereto were assessed and paid in the treasury of Tago. The subject landholding were inventoried and previous tax declarations were traced and established to have been originally registered in the roll of real properties located in *Sitio Cambating*, Barangay Victoria of Tago.

Copy of the *Certification* is made Annex "I" and accompanying inventory/history of *Tax Declarations* are marked Annex "J" to "J - 54" to form part hereof.



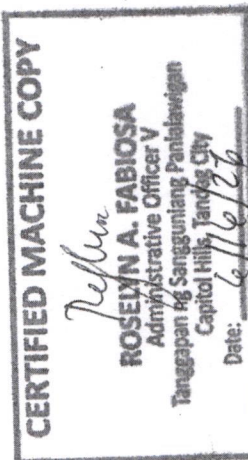
**d. Written declarations or sworn statements of the people residing in the disputed area:**

1. Reckoned from the **officials acts** done by previous officials of the contending municipalities and the province of Surigao, the boundary between Tago and Tandag has been described in the following documents, viz.;

- a. **Joint Resolution No. 4, series of 1919**, adopted on January 11, 1919 by the Municipal Councils of Tago and Tandag, which resolution in part states, to quote:

*"[T]hat the fixed boundary line dividing the municipalities of Tandag and Tago shall be, as already fixed and established, the existing road, situated at the very boundaries of Tandag and Tago, which leads to Cambating mountain, and that all waters that falls from the top of main mountain to the side of Tandag are hereby understood to have fallen within the territorial area of the municipality of Tandag, and those that falls in the side of Tago are also hereby understood to have fallen with the territorial area of the municipality of Tago."*

- b. In 1963, or, thereabout, then **Provincial Governor Recaredo B. Castillo** presided over a session of the Provincial Board, which august body categorically confirmed and recognize the same boundary line fixed and established in Joint Resolution No. 4, s. 1919, as "[t]he existing road, situated at the very boundaries of Tandag and Tago, which leads to Cambating mountain", after a thorough investigation and ocular inspection conducted right in the area in conflict, upon complaint filed by then Municipal Council of Tandag;
- c. The matters above-mentioned were in fact embodied in **Resolution No. 2-81** adopted by the **Sangguniang Bayan of Tago (SB-Tago)** on January 5, 1981, copy of which is made Annex "K" of this position paper.
- d. Resolution No. 2-81 of SB-Tago was responded to by **Resolution No. 88-81** of the **Sangguniang Bayan of**





**Tandag** (SB-Tandag) which was passed on February 16, 1981, copy of which is marked Annex "L", for reference purposes.

2. Historical **accounts** and sworn **statements** of prominent personalities and actual inhabitants in the disputed territory:

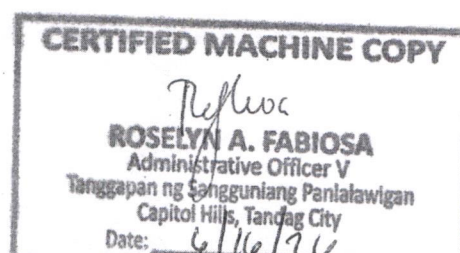
- a. The residents of Barangay Victoria, especially the Catholics which built a Chapel therein, attest, by way of letter-petition, that the disputed territory traditionally belongs to *Sitio Cambating* which is part of Victoria, Tago.

Copy of the Petition is made Annex "M" to form part hereof.

- b. Engr. Trazon B. Guda, G.E. executes a sworn statement to the effect that during the survey of PLS-710 the boundary observed between Tago and Tandag was the same *existing road* referred to in Joint Resolution No. 4, s. 1919 and technical delineation of the boundary line could not be done under PLS-710 due to vehement resistance of the officials and resident of Tandag. A year later, Tandag Cadastre (CAD 392-D) established on the ground the Municipal Boundary Monuments (MBM) separating Tago and Tandag consistent with the description outlined in Joint Resolution No. 4, s. 1919.

Copy of the Affidavit of Engr. Trazon B. Guda is made Annex "N" of this position paper.

- c. Mr. Ciriaco P. Portillo, former Deputy Provincial Assessor of Surigao, Municipal Assessor and Treasurer of Tago, likewise sworn to the fact that after WWII real properties located within the territory in dispute were declared and realty taxes thereto assessed and paid in Tago.



Copy of the Affidavit of Ciriaco P. Portillo is made Annex "O" hereof.

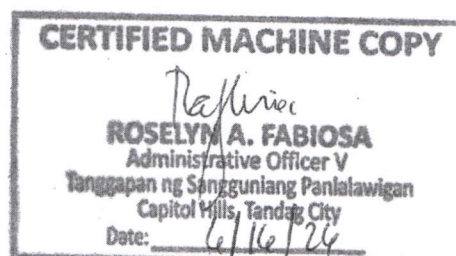
**e. Other relevant documents or information:**

The matter of acceptance and actual recognition of the existence of the boundary line between Tandag and Tago is best shown in the Base Map of Tandag (see Annex "E"). The said map was prepared and officially submitted by LGU-Tandag to the SP as part of its Comprehensive Land Use Plan (CLUP). In said Base Map the municipal boundary observed by Tandag is the MBMs established in CAD 392-D which are drawn right in the same *existing road* referred to in Joint Resolution No. 4, s. 1919.

Even the National Mapping and Resource Information Authority (NAMRIA) in its mapping project with the Provincial Government of Surigao del Sur cited in the Final Report that based on the Base Maps submitted by Tandag and Tago there appears **no conflict** shown except for the south border wherein Tandag claims its border up the junction of the road.

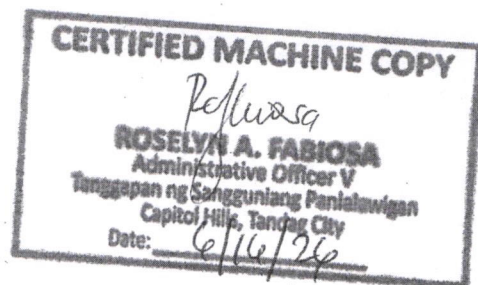
More, the existing buildings of Surigao del Sur Polytechnic State College (SSPSC), which stands right in the heart of the disputed territory was constructed by virtue of the Building Permit issued by the municipality of Tago. Copy of the Building Permit and supporting documents are appended hereto as Annex "P" and "P- 1" to "P-4", to form part hereof.

In fine, petitioner, however, reserve the right to submit additional documents which are relevant and material to their position over the issues involved in the disputed territory.





#### IV. Reasons and Justifications



Petitioner seeks for the settlement of the instant boundary considering the lapse of time that passed since the issuance of E.O. 41, s. 1918. It can be recalled as of January 11, 1919 the Municipal Councils of Tandag and Tago jointly met and enacted Joint Resolution No. 4, s. 1919, precisely to delineate on the ground the boundary line separating Tandag and Tago.

No matter how the officials of Tandag would deny it, the fact remains that the factual justification of said Joint Resolution No. 4 is still sound and applicable nowadays. The "existing road" that connects from the National Highway to Cambating mountain range is still there. Even the MBMs of CAD 392-D are consistent to the specifications made in said joint resolution.

The claim of Tandag to extend the boundary up to the junction of Victoria and Tago is misplaced. The national road and the junction already existed at the time the joint session of the municipal councils in 1919. No reference was made to that effect thereby belying any truth to their claim.

#### V. Ripeness of the Conflict for Resolution

The existing improvements and economic activities undertaken by the growing population in the disputed territory are beyond cavil.

In *Mariano v. Comelec* the Court aptly ruled that "Indeed, unresolved boundary disputes have sown costly conflicts in the exercise of governmental powers and prejudiced the people's welfare."

Even the right to suffrage becomes a subjective decision of the voters themselves where to vote, instead of being "territorial based" subject to residency requirement under the Omnibus Election Code, as amended. Of course, police power and law enforcement functions/duties of the LGU is co-extensive to the territorial limits. But, because of the confusion caused by the unresolved conflict, the law becomes illusory.

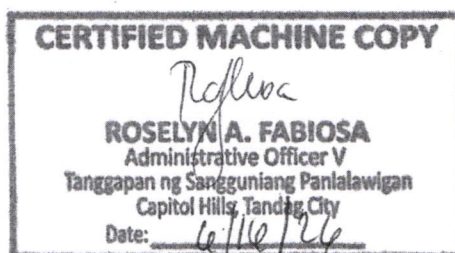
The same is true in terms of revenue and tax duties, social services and all other services it is always tentative thereby jeopardizing the effectiveness of LGU and the rights of its citizenry.

This conflict is, therefore, ripe and ready for resolution by the Honorable Sangguniang Panlalawigan.

## **VI. Readiness to Enter into Amicable Settlement**

Petitioner is more than willing to discuss with respondent to arrive at and enter into an amicable settlement for the expeditious resolution of this century-old boundary conflict.

## **VII. Relief Sought**

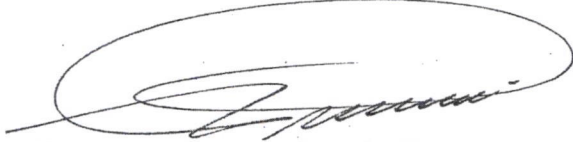


In the light of the foregoing premises, petitioner prays for a DECISION in its favor and against the respondent, declaring that the territory in dispute belongs to and is part of the territory of the Municipality of Tago, province of Surigao del Sur.

Petitioner further prays for other relief as the law or equity may require under the circumstances.

RESPECTFULLY SUBMITTED.

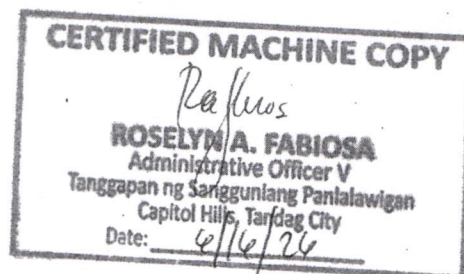
Tago, Surigao del Sur, 14 February 2005.



**HERMENEGILDO P. PIMENTEL, JR.**  
Municipal Mayor/  
Authorized Representative of the Petitioner  
Local Government Unit of Tago  
Province of Surigao del Sur



REPUBLIC OF THE PHILIPPINES)  
PROVINCE OF SURIGAO DEL SUR) S.S.  
MUNICIPALITY OF T A N D A G)

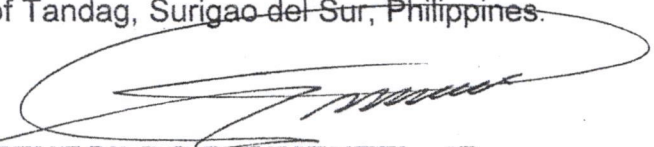


VERIFICATION & CERTIFICATION  
OF NON-FORUM SHOPPING

I, HERMENEGILDO P. PIMENTEL, JR., UNDER OATH, deposes and says:

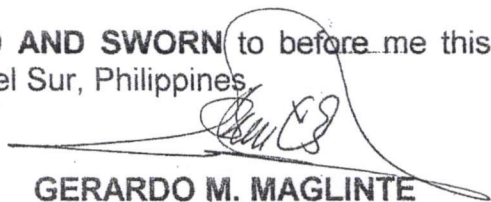
1. That I am the Municipal Mayor and duly authorized representative of LGU-Tago per SB Resolution No. 44 s. 2005, the petitioner in the instant case;
2. That I caused the preparation and filing of the foregoing position paper;
3. That I have read and knows the contents thereof and that the allegations therein are true of my own knowledge and based on authentic records;
4. And I FURTHER CERTIFY:
  - (a) That I have not heretofore commenced any action or proceedings involving the same issues in the Supreme Court, the Court of Appeals, or any tribunal or agency;
  - (b) That to the best of my knowledge, no such action or proceedings is pending in the Supreme Court, the Court of Appeals, or any tribunal or agency;
  - (c) That if I should thereafter learn that a similar action or proceeding has been filed or is pending before the Supreme Court, the Court of Appeals, or any other tribunal or agency, I undertake to report that fact within five (5) days therefrom to this Honorable Court.

IN WITNESS WHEREOF, I sign my name this FEB 14 2005,  
in the Municipality of Tandag, Surigao del Sur, Philippines.

  
**HERMENEGILDO P. PIMENTEL, JR.**

Affiant

**SUBSCRIBED AND SWORN** to before me this FEB 14 2005  
in Tandag, Surigao del Sur, Philippines.

  
**GERARDO M. MAGLINTE**

Notary Public

Until December 31, 2006

PTR No. 0788432 – Jan. 03, 2005

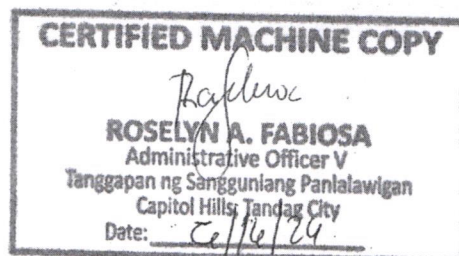
IBP No. 512925 – Jan. 03, 2005

Tandag, Surigao del Sur

Roll No. 36928 – 4.27.95

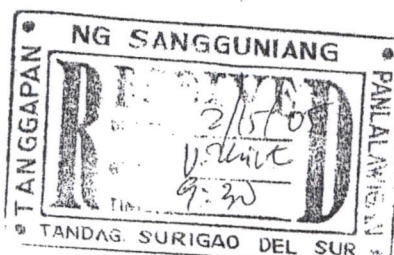
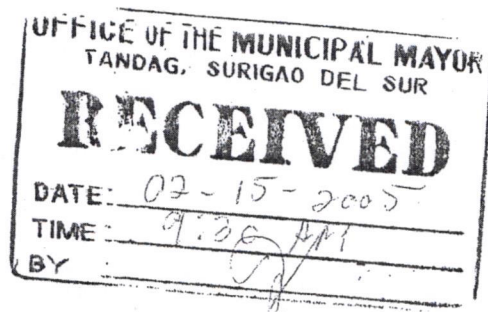
Doc. No. 83; Page No. 17; Book No. XXI; Series of 2005.

Copy furnished by personal service to:



HON. ALEXANDER T. PIMENTEL, JR.  
Municipal Mayor/Authorized Representative  
Local Government Unit of Tandag  
Province of Surigao del Sur

Received by: \_\_\_\_\_





"B"

ANNEX-

A LITERAL TRANSLACION BY MR. JHERBERT P. MONTENEGRO, December 28, 2004  
THE XEROX COPIES FROM THE NATIONAL ARCHIVES RE TAGO, SURIGAO DEL SUR

DIRECCION GENERAL

DE

ADMINISTRACION CIVIL

DE LAS

ISLAS FILIPINAS

Seccion de Poblacion

NEGOCIADO

De

Creaciones de Pueblos

Numero

Trasládese al Gobernador del 3er Distrito

(SGD) Illegible

Recibida Lete 5/83

Correo

"Juliet". (Pare) 184\*  
( 23 Agosto )

(NOTE: The following is mere transcription of the original handwriting in Spanish, translation follows after deciphering said manuscript in its assurance of correction!)

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA

Administrative Officer V

Tanggapan ng Sangguniang Panlalawigan

Capitol, Tangay City

Date: 6/29/26

Por el Ministerio de Ultramar, 15 de junio ultimo y bajo el numero 15, ha sido comunicada al Excelencisimo Señor Gobernador General de estas Islas la Real Orden siguientes:

"Excelencísimo Señor = Recibido en este Ministerio el expediente, en copia, sobre traslacion del pueblo de tago al sitio denominado "Laguna" del Distrito de Surigao en esas Islas lo que 184B\* se envió Vosotros Remítame con carta oficial numero 100, de 6 de Marzo ultimo y consultado el Consejo de Filipinas este se ha servido informacion en los se guientes terminos: = Excelencisimo Señor: Un gran temporal produjo en los primeros dias de Diciembre de 1821, la inundacion del pueblo de tago, Distrito de Surigao en Filipinas, perdiendose todas las sementeras, plantaciones y animales domesticas y derrumbandose 185\* varias cosas. Con este motivo observandose que el terreno en que esta fundada dicho pueblo, entre el mar y un rio va socavandose las convenientes y ofrece cada dia mayor peligro de nuevas inundacion, fue concebida por el Gobernador del Distrito la idea de un traslacion a punto mas seguro y conveniente. Idea que acogida por los habitantes produjo una(exposssssion) exposicion pidiendo que se les autorizase para trasladarse a un punto 185B\* inmediato conocido con el nombre de Laguna, donde con espacio bastante para el establecimiento del pueblo y los cultivos necesarios podian estar a salvo de nueva inundaciones. = Creyesele al Gobernador mas conveniente a los intereses generales que en vez de hacerse la traslacion al punto indicado por aquellos vecinos, se ve unificase al 186\* pueblo de tandag, de la misma parroquia, hizo indicacion de este extremo al pedir informes sobre la pretension de los vecinos de tago al Reverendo 186\* Padre Parroco y al Reverendo Padre Superior de las misiones del Distrito. El primero contestó que la traslacion era necesaria y el sitio elegido por los exponentes, siendo un opinion el que se acordase de conformidad porque la union con tandag ofrecia grandes dificultades que vencer porque redundaria en perjuicio de los recurrentes y por otras causas que no cree\*del caso exponer. El Reverendo Padre Superior informa tambien en sentido favorable 186B\* a la traslacion a Laguna diciendo , que este sitio es el mejor y mas apropiada para el caso" a no ser (añade) que razones mayor entidad y de interes mas general impulsaran al Gobernador a la simplificacion gradual de pueblos en aquella parroquia apoyandose en el hecho de la destruccion de este que todos deploramos, lo que del 187\* basia en extremo, 187\*

*[Handwritten signature]*

CERTIFIED MACHINE COPY

ROSELYN G. FABIOSA  
Administrative Officer V

Tanggapan ng Sangguniang Pambalawigan  
Capital Hills, Tandang City

Date: 12/20/2019

pues a mi entender la multiplicidad de pueblos en las parroquias de este Distrito, retarda siempre en grave perjuicio del Estado y todos los intereses materiales, intelectuales y morales de los individuos y de los pueblos." Al remitir el expediente al Gobernador de Surigao al de Mindanao, propone la traslacion inmediata de tago al punto designado por aquellos vecinos; añadiendo que cree seria conveniente al Erario al bien espiritual y material de los naturales la union de aquel pueblo al de tandag que tiene diez Cabecerias cuando el primero consta solo de ocho, que solo los separan dos leguas de bien camino y que asi podian formarse con un solo pueblo la parroquia, con gran beneficio para la Administracion porque desgraciadamente aquellos naturales resisten estas 188 uniones por antagónicas locales, y por un tendencia a vivir aislados y lejos en lo posible de la vigilancia de la Administracion. = El Gobernador de Mindanao propone al remitir el expediente a la Direccion de Administracion que se acceda a lo pretendido por los habitantes de tago, y el Gobernador General del Archipiélago de acuerdo con dicha Direccion, y con el Consejo de Administracion asi lo acordó. Al examinar el expediente, el Merocido respectivo de la Direccion de Administracion y fomento de este Ministerio, parece inclinarse a la idea de que la traslacion de tago se haga a tandag, por considerar de atencion las razones en que se funda el Gobernador de Surigao autor de este pensamiento, apoyada en cierto modo por el Superior de las Misiones; y es tal concepto hace notar que el parroco no especifica las razones que le inducen 189\* a creer que tal traslacion ofreceria grandes dificultades y que el Gobernador del Mindanao con la Direccion lo 189\* Administracion local y Consejo prescindien de aquella idea limitandose a proponer la traslacion al punto designado por los interesados, y cree que seria oportuno ampliar el expediente a por lo menos oir la opinion de este Consejo con cuyo ultimo punto a tenido a bien conformarse Vuestro Excelencisimo. - Por el examen de cuan-189B to queda expuesto, se deduce una idea 189B\* leable de parte del Gobernador del Distrito de Surigao al pretender que una vez que los vecinos de tago se ven obligados a abandonar el punto desde estan establecido para constituirse en otro que ofrezca mas seguridad y mas defensiva a las corrientes de las aguas del mar y del rio en cuyas orillas viven, eligieran el pueblo de tandag que bien situado y pertenecian a la misma 190\* misma parroquia tiene terrenos bastantes para la poblacion 190190\* actual de ambos. De semejante union resultaria una mejora efectiva en la administracion espiritual y material de la parroquia y con la formacion de un centro mayor de poblacion podian tocarse beneficios para el comun de tan aquellos habitantes, porque siendo mas importante el pueblo, mayores serian sus elementos de prosperidad 190B\* Pero no debe olvidarse que se trata de 190\* un pueblo organizado e independiente de todo decho: que tiene naturalmente opaca en honor y que es por la fuerza de las circunstancias lo traslada a otro punto, quiere conservar en independencia y elige para la traslacion un sitio reconocido por todos como bueno para el caso: con estas circunstancias naturalmente ha de resistir en union 191\* a un pueblo mayor en vecindario y mas aun cuando ese pueblo dista dos leguas que aun (1) cuando de buen camino siempre representan una distancia extraordinaria para la traslacion y aun para el cultivo de aquellos terrenos de tago que hayan sido destruidos por la inundacion y cuyos llevadores quieran seguir explotando. = En tal concepto y temiendo en consideracion el caracter y tendencia 191B\* de 1911 la raza indigena en Filipinas; que si conviene modificar este caracter procurando la aglomeracion en un solo pueblo de los distintos que componen un parroquia para la mejor administracion espiritual y material; es tambien importante el procurar que alli donde haya terrenos apropiados para establecimiento de poblaciones se constituyan estas, evitando asi la despoblacion de grandes co-192\* marcas, a la par que se ofrezca alimento a la explotacion de terrenos incultos y susceptibles de ricas producciones; temiendo en con-192\* sideracion, por ultimo, que el silencio del Gobernador de Mindanao, como de las oficinas centrales del Consejo de Administracion y aun del mismo Gobernador General al ocuparse de este asunto respecto de la mocion del Gobernador de Surigao abedece sin duda, ante todo al conocimiento adquiridos sobre el 192B terreno, del caracter del indio, sus instintos e inclinaciones y al convencimiento de que al obligar a los moradores de tago a trasladarse a tandag podria resultar contraproducente, puesto que aquellos en uso de sus derechos que no pueden negarseles, trasladarian un vecindario alli donde les fuera mas agradable, ~~mas~~ mas que cumplir faciles preceptos legales, el Consejo cree puede Vuestro Excelencisimo servirse aprobar la resolucion 193\* Consultada por el Gobernador General de Filipinas acordando la tras-193\* lacion del pueblo de tago desde el sitio en que esta instalado al de Laruna,



*Roselyn A. Fabiosa*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Tanggapan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandang City

193\* tan como sus habitantes lo han pretendido."

Y conforme Su Excellencísimo el Rey I (g. d. g) con el 21/20 incerto dictamen, ha tenido a bien resolver de acuerdo con lo que el mismo se propone." Y dis

Y dispuesto un cumplimiento por dicha Superior la autoridad en decreto de 27 de Julio el ultimo ppdo, tenga el gusto de trasladarla a V.E. Vuestro Escellencísimo para su conocimiento y efectos que procedan Dies que se bendiga a Vuestro Excellencísimo a Manila 23 de Agosto de 1883.

P.O.

L CENTERRO

Excellencísimo Sr. Governor Padre Obispo de las Islas de Mindanao

199\* 1883

Relative el Orden Aprobando la traslacion del pueblo de Tago al de Laguna

200\* Entendencia General  
 de Hacienda de Filipinas 1881 Excellencísimo Señor  
 Junio 15- 1883

Re. O. Aprpbando la traslacion del Pueblo de Tago al de Laguna La Direccion general de Administracion Civil con fecha actual dice a esta entendencia lo que sigue:

Excellencísimo Señor. - Por el Ministerio de Ultramar, con fecha 15 de Junio ultimo y bajo el no. 158, ha sido comunicada al Excellencísimo Señor Gobernador general la Real Orden siguientes:

200B\* "Excellencísimo Señor: Recibido en este Ministerio el expediente en copia sobre traslacion del pueblo, de tago al sitio denominado (Laguna) del distrito de Surigao, en esas Islas, que se sirvió Vuestro Excellencísimo remitir me en carta oficial numerado 100 de 6 de Mayo ultimo; y consultado el Consejo de Filipinas, este ha servido infermar en los siguientes terminos:

201\* "Excellencísimo Señor: Un gran temporal produjo en los primeros dias de Diciembre de 1881, la inundacion del pueblo de tago, distrito de Surigao en Filipinas, perdiendose todas las sementeras, plantaciones y animales domesticos y derrumbandose varias casas. Con este motivo observandose que el terreno en que esta fundado, dicho pueblo entre el mar y un rio va

201B\* socabandose por las corrientes y ofrece 201B\* cada dia mayor peligro de nuevas inundaciones, fue concebida por el Gobernador del Distrito la idea de su traslacion a punto mas seguro y conveniente. Idea que acogida por los habitantes produjo una esposicion pidiendo que se les autorizase para

202\* trasladarse a un punto inmediato conocido con el nombre de Laguna, donde con espacio bastante 202\* para el establecimiento del pueblo y los cultivos necesarios pudieran estar a salvo de nuevas inundaciones. - Creyendo el Gobernador mas conveniente a los intereses generales, que en vez de hacerse la traslacion al punto inmediato por aquellos vecinos, si virificase enmiendose al pueblo de tandag, de la misma parroquia hizo indicacion de este extremo al pedir informes sobre la pretension 202B\* de los v

202B\* vecinos de tago al Reverendo Cura Parroco y al Reverendo Padre Superior de las Misiones del distrito. El primero contestó que la traslacion era necesaria y el sitio elegido por los exponentes a proposito, siendo en opinion el que se acordase de conformidad por que la union con tandag ofreciera grandes dificultades que vencer porque redundaria en perjuicio

203\* de los recurrentes y por otras causas que no cree del caso exponer. El



Roselyn A. Fabiosa  
Administrative Officer  
Tandag City, Surigao del Sur  
Date: 10/24/78

- 203\* Reverendo Padre Superior informa tambien en sentido favorable a la Traslacion a Laguna diciendo, que este sitio es el mejor y mas apropiado para el caso a no ser (añade) que razones de mayor entidad y de entera general, empulsaran al Gobierno a las simplificacion gradual de pueblos en aquella parroquia, apoyandose en el hecho de la distraccion de este que todos deploramos, lo que celebraria en extremo, pues a mi entonces la multiplicidad de pueblos en los diversas parroquias de este distrito redunda siempre en grave perjuicio de la religion del Estado y de todos los intereses materiales, intelectuales y morales de los individuos de los pueblos.

Al remitir el expediente el Gobernador de Surigao al de Mindanao propone la traslacion inmediata de tago al punto designado por aquellos vecinos añadiendo que cree seria conveniente al Erario, al bien espiritual y material de los naturales la union de aquel pueblo al de Tandag que tiene diez (Cabeceras) cuando el primero consta solo de ocho, que solo los separan dos leguas de buen camino y que asi podria formarse con un solo pueblo la parroquia, con gran beneficio para la Administracion porque desgraciadamente aquellos naturales resisten estas uniones por antagonismo locales, y por su tendencia a vivir aisladas y lejos en lo posible, de la vigilancia de la Administracion.

El Gobernador de Mindanao propone al remitir el expediente a la Direccion de Administracion; que se acceda a lo pretendido por los habitantes de tago, y al Gobernador General del Archipielago de Acuerdo con dicho Direccion, y con el Consejo de Administracion asi lo acuerdo'.

- 205B\* Al examinar el expediente, el negociado respectivo de la Direccion de Administracion y fomento de este Ministerio, parece inclinarse a la idea de que la Traslacion de tago se haga a tandag por considerar de preferente atencion las razones en que se funda el Gobernador de Surigao autor de este pensamiento, apoyadas en cierto modo por el Superior de las misiones; y en tal concepto hace notar que el parroco no especifica las razones que le inducen a creer que tal traslacion ofreceria grandes dificultades y que el Gobernador de Mindanao con la Direccion de Administracion local y el Consejo prescindan de aquella idea limitandose a proponer la traslacion al punto designado por los interesados; y cree que seria oportuno ampliar el expediente o por lo menos oír la opinion de este Consejo con cuyo ultimo punto a tenido a bien conformarse Vuestro Excellencisimo". =

- 207\* Por el examen de cuanto queda expuesto se deduce una idea loable de parte del Gobernador del distrito de Surigao al pretender que una vez que los vecinos de tago se ven obligado a abandonar el punto donde estan establecidos para constituirse en otro que ofresca mas seguridad y mas defensa a las corrientes de las aguas del mar y del rio en cuyas orillas viven, elegieran el pueblo de tandag que bien situado y perteneciente a la misma parroquia tiene terrenos bastantes para la poblacion 207B\* actual de ambos desemejante union resultaria, mas mejor efectiva en la Administracion espiritual y material de la parroquia y con la formacion de un Centro mayor de poblacion podrian tocarse beneficio para el comun de aquellos habitantes porque siendo mas importante el pueblo mayores serian sus elementos de prosperidad. Pero no debe olvidarse que se trata de un pueblo organizado e independiente de todo derecho; que tiene naturalmente apego a sus hogar y que si por la fuerza de las circunstancias lo traslada a otro punto, quiere conservar su independendencia y elige para la traslacion en sitio reconocido por todos como bueno para el caso, con estas circunstancias ha de resistir su union a un pueblo mayor en vecindario y mas aun cuando ese pueblo dista dos leguas, que aun cuando de buen camino siempre representan una distancia extraordinaria para la traslacion y aun para el cultivo de aquellos terrenos de Tago que hayan sido destruidos por la inundacion y cuyos llevadores quieran seguir explotando."

En tal concepto teniendo en consideracion el caracter y tendencia de raza indigena en Filipinas; que si conviene modificar este caracter, procurando la aglomeracion en un solo pueblo de los distintos que componen una parroquia para la mejor Administracion espiritual y material; es tambien importante el procurar que halli donde haya terrenos apropiados para establecer de poblaciones se constituyan estos evitando asi la despoblacion de grandes comarcas, a la par que se ofrezca alimento a la explotacion de terrenos en cultos y susceptibles de ricas producciones; teniendo en consideracion por ultimo, que el silencio del Gobernador de Mindanao como



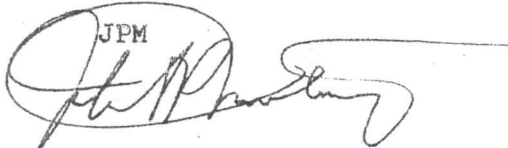
- 210\* como de las oficinas Centrales del Consejo de Administracion y aun del mismo Gobernador General al ocuparse de este asunto, respecto de la mocion del Gobernador de Surigao obedece sin duda, ante todo al conocimiento adquirido sobre el terreno, del caracter del indio, sus instintos e inclinaciones y el convencimiento de que al obligar a los moradores de tago a trasladarse a tandag podria resultar contraproducente, puesto que aquellos en uso de sus derechos que no pueden negarseles, trasladarian su vecindad alli donde las fuera mas agradable sin mas que cumplir faciles proceptos legales; el Consejo cree puede 211\* Vuestro Excellencisimo servirse aprobar la resolution consultada por el Gobernador General de Filipinas acordando la traslacion del pueblo de tago desde el sitio en que esta implantado al de Laguna, tal como sus habitantes lo han pretendido.
- Y
- 212\* Y conforme Su Majestad el Rey (g.D.z.) con el preinserto dictamen, ha tenido a bien resolver de acuerdo 212\* lo traslado a a Vuestro Excellencisimo para su conocimiento y fines oportunos.

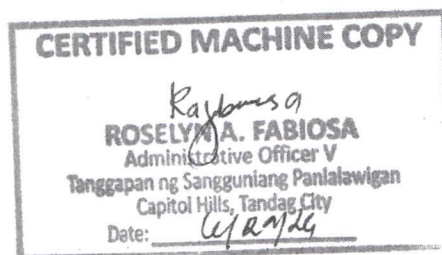
Dios guarde a Vuestro Excellencisimo muchos años. Manila 29 de Agosto de 1883.

Firmado pero no puede leerse

Excmo Señ Contador General de Cuenta

NOTE: Xerox copies obtained from the National Archives in Spanish handwritings, meticulously transcribed for easy reading and translation into the English Language by Mr. Juberto P. Montenegro, Ex-seminarian of the Ordo Sancti Augustini; former Spanish Instructor Bukidnon State College External Studies (Tandag) DILG Officer of Tago 1972-86, 1992-96 Ex-OIC Mayor of Tandag Jan. 16-Feb. 2, 1988 now an LG00 V Retiree as of Nov. 5, 2004 - an Agriculturist by Educational Qualif.

JPM  




1883

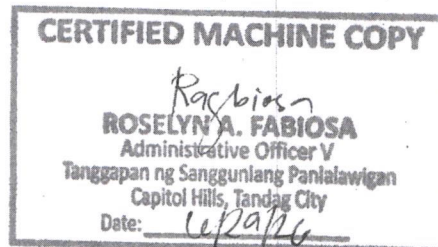
Regarding the Order (Decree) Approving the Transfer of the Town of Tago to the one of Laguna.

200\*

General Information about  
the Lands in the Philippines  
(Official Seal)

1883

Your Excellency, Sir



ne 15 - 1883

The Director General of Civil Administration with date 23 of the actual (month) says in his directive which follows:

Regarding the Order Approving  
the Transfer of the Town of  
Tago to the one at Laguna

"Your Excellency, Sir: By the Ministry of Overseas, with date last 15 of June and under No. 458 has been communicated to His Excellency the Governor General the following Royal Order:

200B\*

"Your Excellency, Sir: Received in this Ministry the document copy about the transfer of the town of Tago to the site called (Laguna) of the District of Surigao of that Island which Your Excellency prompted you to send a in an official letter No. 100 dated 6 of last May; and upon consulting the Council of the Philippines, the latter responded in the following terms:

201\* Your Excellence, Sir:

A very bad weather during the first days (week) of December of 1881 produced the inundation over the town of Tago, district of Surigao in the Philippines destroying all the seedlings, plantations and domestic animals and washing away several properties. With this situation, it could be observed that the land upon which this said town has been established is situated between the sea and a river, its going to be undermined by the water currents and exposes itself every day to the major danger of new overflowing, thus it was conceived an idea by the Governor of the District to transfer to a place much safer and convenient site.

201B\*

An idea which was agreed/accepted by the inhabitants resulted to their petition requesting that they be authorized themselves to transfer to an adjacent site known as Laguna, where there is enough space for the establishment of the town and the necessary improvements where they are safe from the recurring flood.

202\*

The Governor, believing that it would be more convenient to the general interest that instead of doing the transfer to the adjacent site to those inhabitants, he verified himself amending to unite to the town of Tandag, of the same Parish he made this extreme decision after having asked informants about the claims of those residents of Tago as relayed to the Reverend Parish Priest and to the Reverend Father Superior of the Missions of the District. The former (Parish Priest) answered that the transfer was necessary to the site chosen by the petitioner, being his own opinion he decided to confirm, because the union with Tandag offers great difficulties to conquer, because constant overflowing cause damages and for other causes

202B\*



CERTIFIED MACHINE COPY

*Roselyn A. Fabiosa*  
ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: *6/28/24*

203\* which he does not believe to explain of the case.

The Reverend Father Superior informs also in a sense favorable to the transfer to Laguna, saying that this site is the best and most appropriate for the present case, not to be (he adds) the main reason of greater import and interest more general in scope that would impel the Governor to the gradual simplification of Towns 203B\* in that parish helping in the act the destruction of the latter (town) which we all deplore, the one which is based on the extreme, well to my understanding the multiplicity of towns in the various parishes of this district redeounds always in great prejudice of the religion of the state and to all of material, intellectual and moral interests 204\* of the individuals of the towns.

Upon sending the dossier, the Governor of Surigao, as well as of Mindanao, proposed the immediate transfer of Tago to the site designated by those inhabitants, adding that he believes it would be advantageous to the National Treasury, as well as spiritual and material the union of that town to that of Tandag which has Ten (Cabeceras) where at first consist of only Eight, which is separated only for Two League (1 league = 3 miles) yet connected by well paved road, and thus it could form itself into one town to a one parish, with great benefit for the Administration because unfortunately these natives oppose this union (Tago with Tandag) due to local antagonism/rivalry and due to their inclination to live isolated and far as much as possible from the vigilant eye of the Administration.

The Governor of Mindanao proposes upon sending the dossier to the Director of Administration, which he agrees to the petition by the inhabitants of Tago, and to the Governor General of the Archipelago, in unison with the said directive and with the Council of Administration, the same it concurred.-

Upon examining the dossier, the Department's respective Directors of Administration, and upon the insinuation of this Ministry, seems inclined himself to the idea of which the transfer of Tago to Tandag should be done upon considering of the preferential attention the reasons upon which the Governor of Surigao has based author of this thinking assisted in certain degree by the Superior 206\* of the Missions and such concept, has to take note that the Parish Priest does not specify the reasons that would induce him to believe that such transfer would offer great difficulties and that the Governor of Mindanao with the Director of Local Administration and the Council, setting aside that idea and limiting themselves to resolve the transfer to the place designated by the interested parties\*; and believes it would be opportune to amplify the dossier or at least to hear the opinion of this Council with whose finality as well as to approve/concur, Your Excellency..

For upon examining as to how much remains to be explained, he deduces an idea laudable on the part of the Governor of the District of Surigao upon proclaiming 207\* that once and for all the inhabitants of Tago would be obliged themselves to abandon the place where they are established in order to constitute on the other (place) which offers more security and much defended from the currents of the waters of the sea and of the river upon whose banks they are living, they would choose the town of Tandag which well situated and belonging to the same parish, which has adequate enough land area for the actual Poblacion of both 207B\* of similar union would result to a more moral and spiritual effective administration of the parish and with the formation of a bigger Central Poblacion. They could reap common benefits for those inhabitants because the bigger the town, the more there will be the elements of prosperity. 208\*

But one must not forget that he is dealing with an organized and independent town of all its rights; that it has naturally an attachment to to their home and that if by the force of the circumstance the transfer to another place, requires to conserve its independence and chooses for transfer a site known by everybody as good for the case, with those circumstances\* naturally it has to resist its union to a town bigger in its

*[Signature]*



208B\* vicinity and much even more when that town distances for Two leagues, (1-league = 3 miles) which even then connected by good road these always represent an extraordinary distance for the transfer and even for the cultivation of those lands of Tago which might have been destroyed by flood and whose farmers would like to keep on working on (terrenos).

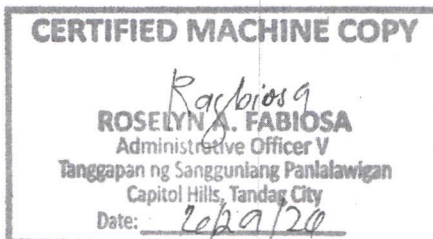
In such concept, taking into considerations the character and the inclination of the indigeneous race in the Philippines; which if it is convenient to modify this character of precuring the clustering into only one town of the districts which would comprise one parish for the better administration of of spiritual and material needs; it is also important\* for the procurement there where there are langs appropriate for the establishment of poblations the construction of these, avoiding thus the disintegration of big districts likewise which offers itself stimulus to the cultivation of lands still undeveloped and susceptible to rich productions; taking into consideration, finally, that the silence\* of the Governor of Mindanao as well as of the Central Offices of the Council of Administration and even of the very same Governor General upon taking cognizance of this case, with respect to the motion of the Governor of Surigao, he follows undoubtedly before all else upon his knowledge acquired about the land, about the character of the natives, their instinct and inclinations and\* upon his belief of which to require the inhabitants of Tago to transfer to Tandag could result to be counterproductive, since these (inhabitants) in the exercise of their rights, they cannot be denied themselves, they might transfer their neighborhood there where the farther they are the more agrable without much to comply easy, legal rules; the Council believes, Your Excellency,\*that you serve yourself to approve the Resolution as consulted by the Governor General of the Philippines resolving the transfer of the town of Tago from the site upon which it was in placed to the site of Laguna, such as what its inhabitants have petitioned.

212\* And His Majesty, the King (G.D.Z) confirms with his inserted order he has held as well to resolve unanimously\* the transmitting to your Excellence for your information/knowledge and timely end (on the issue of transfer).

May God guard your Excellency for many more years. Manila 29th of August, 1883

(SGD) ILLEGIBLE

OFFICIAL SEAL



(SGD) ILLEGIBLE

HIS EXCELLENCE SEÑOR CONTADOR GENERAL DE CUENTA

NOTE: The Manuscript in Spanish Part I from Page 184\* to 193\* translations are similar to Part 2 from page 199\* to 212\* the former is very hard to decipher such handwriting; the latter quite improved penmanship, thats only the difference, the same context, the sme words used, the same meaning. Pero no hay nada que decir sobre los fines de los terrenos al de Tago ningun al de Tandag, pues no hay cuenta para los linderos entre las municipalidades de Tandag y Tago, no se cuenta en la Corte!

SUBERTO P. MONTNEGRO  
Tradueter



OFFICE OF THE GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

MANILA, November 6, 1918.

EXECUTIVE ORDER  
No. 30

Whereas many of the inhabitants of the barrio of Buenavista have petitioned that the same be separated from the municipality of Gasan, Province of Tayabas, and organized into an independent municipality;

And, therefore, pursuant to the provisions of section thirty-eight of the Revised Administrative Code, the thirty-eight municipalities of the Province of Tayabas as established by section thirty-eight of the said Administrative Code, are hereby increased to thirty-nine by separating the barrio of Buenavista from the former municipality of Gasan, and constituting the same a new independent municipality, under the name of "Buenavista."

The municipality of Gasan shall consist of its present territory less the territory comprised in the barrio of Buenavista. The municipality of Buenavista shall consist of the territory comprised in the barrio of Buenavista.

The organization herein made shall take effect on January first, nineteen hundred and nineteen.

FRANCIS BURTON HARRISON,

Governor-General.

OFICINA DEL GOBERNADOR GENERAL DE LAS ISLAS FILIPINAS.

MANILA, 6 de noviembre de 1918.

ORDEN EJECUTIVA  
No. 30.

Por tanto muchos de los habitantes del barrio de Buenavista han solicitado que el mismo sea separado del municipio de Gasan, Provincia de Tayabas, y organizado en municipio independiente.

Por tanto, de conformidad con las disposiciones del artículo sesenta y ocho del Código Administrativo Revisado, los treinta y tres municipios de la Provincia de Tayabas tal

como fueron establecidas por el artículo treinta y ocho de dicho Código Administrativo, se aumentan por la presente a treinta y cuatro separando el barrio de Buenavista del actual municipio de Gasan, y organizándolo el mismo en municipio independiente, con el nombre de "Buenavista."

El municipio de Gasan se compondrá de su territorio actual menos el comprendido en el barrio de Buenavista. El municipio de Buenavista se compondrá del territorio comprendido en el barrio de Buenavista.

La organización que por la presente se prescribe tendrá efecto el primero de enero de mil novecientos diez y nueve.

FRANCIS BURTON HARRISON,

Gobernador General.

OFFICE OF THE GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

MANILA, November 3, 1918.

EXECUTIVE ORDER  
No. 41.

Whereas many of the inhabitants of the former municipality of Tago have petitioned that the same be separated from the present municipality of Tandag, Province of Surigao, and reorganized into an independent municipality;

Now, therefore, pursuant to the provisions of section sixty-eight of the Revised Administrative Code, the nine municipalities of the Province of Surigao as established by section thirty-eight of the said Administrative Code, are hereby increased to ten by separating the former municipality of Tago from the present municipality of Tandag, and reorganizing the same into an independent municipality.

The municipality of Tandag shall consist of its present territory less the territory comprised in the former municipality of Tago. The municipality of Tago shall consist of the territory comprised in the former municipality of Tago.

The organization herein made shall take effect on January first, nineteen hundred and nineteen.

FRANCIS BURTON HARRISON,

Governor-General.

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA

Administrative Officer V

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

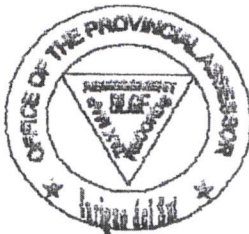
San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan

San Juan del Surigao, Pangasinan, Pangasinan



Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
TANDAG

Office of the Provincial Assessor

ANNEX I

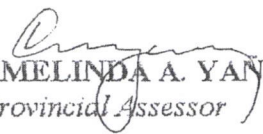
### CERTIFICATION



TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that per official records of this office, the herein attached Certified Xerox copy of Tax Declarations was previously declared in the Municipality of Tago, Surigao del Sur, and was subsequently transferred in the Municipality of Tandag, same province, by virtue of the approved Survey of CAD-392-D, Tandag Cadastre.

Issued this 14<sup>th</sup> day of February, 2005 at Tandag, Surigao del Sur, upon the request of the Municipal Assessor, Tago, Surigao del Sur, for whatever purpose it may serve.

  
CHARMELINDA A. YANEZ  
Provincial Assessor

Cert. Fee:

EXEMPTED.



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF SOUTHERN MINDANAO  
MUNICIPALITY OF TANDAG

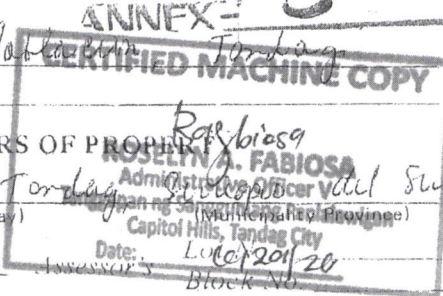
RPA FORM NO. 1  
TAX DECLARATION NO. 1084

PROVINCIAL ASSESSOR'S COPY

Property Index No. 19-014-14-011

DECLARATION OF REAL PROPERTY  
(Filed Under Presidential Decree No. 464, as Amended)

Owner Dr. Hecineo Ruiz Address Poblacion, Tandag  
Administrator \_\_\_\_\_ Address \_\_\_\_\_



DESCRIPTION AND OTHER PARTICULARS OF PROPERTY  
Location of Property Lapin, Ceano, Tandag  
(Number & Street or Sitio) (Barangay)  
Cert. of Title No. \_\_\_\_\_ Cud. Lot No. 3828

Boundaries:  
North: LOT 3795, 3765 South: ADDITIONAL HIGHWAY  
East: LOT 3762 West: LOT 1019, 1020 PLS-710  
(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

I (a) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |               |            |             |                  |
|---------------------|------|-------|---------------------|---------------|------------|-------------|------------------|
| Kind                | Area | Value | Kind                | Area          | Class      | Unit Value  | Market Value     |
|                     |      |       | <u>Aguland</u>      | <u>4.0000</u> | <u>1st</u> | <u>2650</u> | <u>10,600.00</u> |
|                     |      |       | <u>Localand</u>     | <u>2.9326</u> | <u>1st</u> | <u>7100</u> | <u>21120.00</u>  |
| Total               |      |       | Total               |               |            |             | <u>16,760.00</u> |

I (b) PLANTS & TREES

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |      |            |                |
|---------------------|-----|-------|----------------------------------------|------|------------|----------------|
| Kind                | No. | Value | Kind                                   | No.  | Unit Value | Market Value   |
|                     |     |       | Market Value                           | 100% |            |                |
|                     |     |       | Adjustments:                           |      |            |                |
|                     |     |       | (a) Along or no road frontage          | 0%   |            |                |
|                     |     |       | (b) . . . kms. to all-weather rd.      | 0%   |            |                |
|                     |     |       | (c) . . . kms. to market (pub.)        | 2%   |            |                |
|                     |     |       | Total Adjustments                      | 2%   |            |                |
|                     |     |       | Adjusted Market Value                  | 98%  |            |                |
| Total               |     |       | Total                                  |      |            | <u>4800.00</u> |
|                     |     |       | Total for land, plant and trees        |      |            | <u>4700.00</u> |
| Total               |     |       | Adjusted value for land, plant & trees |      |            | <u>4700.00</u> |

II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |            |              |
|---------------------|------|-------|---------------------|------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Unit Value | Market Value |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
| Total               |      |       | Total               |      |            |              |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

MARTIN C. RAMOS  
Asst. Provincial Assessor

IMPORTANT: - Issued for taxation purposes only and should not be considered as title to the property.



Property Index No.

Tax Declaration No. 16911

## DECLARATION OF REAL PROPERTY—(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

Owner of property DR. HOMESINO RUIZ, Residence Poblacion

# ANNEX

Municipality Tandag Province Surigao Del Sur

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_

Municipality \_\_\_\_\_, Province \_\_\_\_\_ **CERTIFIED MACHINE COPY**

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Danile Page Agatha 43 Del  
ROSELYN A. [illegible]

Cert. of Title No. \_\_\_\_\_, Cad. Lot No. \_\_\_\_\_, Assessable \_\_\_\_\_

**Boundaries:**

North: Macien Bander South: Pedro Guillen

East: Deroteo Balala and West: National Highway

**Debris Check** - determine by which boundary or names of owners of adjoining land

## ISLAND (RURAL)

| PER OWNER'S DECLARATION |      |                |        | ASSESSOR'S FINDINGS |        |                |       |
|-------------------------|------|----------------|--------|---------------------|--------|----------------|-------|
| KIND OF LAND            | AREA | CLASSIFICATION | VALUE  | KIND OF LAND        | AREA   | CLASSIFICATION | VALUE |
| 1. Base Value.....      | 100% | Rice           | 2-Ha.  | 1-A                 | 280.00 |                |       |
| 2. Adjustments:         |      |                |        |                     |        |                |       |
| (a) Along rd./          | 2%   | Coco.          | 1.1026 | 1-A                 | 240.00 |                |       |
| ord. outlet             |      |                |        |                     |        |                |       |
| (b) Kms. to all         | 2%   |                |        |                     |        |                |       |
| weathered               |      |                |        |                     |        |                |       |
| (c) Kms. to             | 2%   |                |        |                     |        |                |       |
| market (pub.)           |      |                |        |                     |        |                |       |
| 3. Total adjustment     | 2%   | TOTAL          | 3.1026 | 1-A                 | 390.00 | TOTAL          |       |
| 4. Adj. Value (1-2)     | 2%   |                |        |                     |        |                |       |

~~NY-70-10000~~

|                                                 |  |                       |  |                    |  |
|-------------------------------------------------|--|-----------------------|--|--------------------|--|
| KIND OF LAND<br>(Residential, commercial, etc.) |  | AREA<br>(Square feet) |  | ASSESSOR'S FINDING |  |
| commercial, etc.                                |  | 3                     |  | 3/10/70            |  |
| BY TAX DECLARATION NO.                          |  | 1970                  |  | 1970               |  |
| TOTAL                                           |  | 1970                  |  | 1970               |  |

### III-IMPROVEMENTS INCLUDING MACHINERY

(If more space is needed, attach separate statement.)

## PLANTS AND TREES

| TAXPAYER'S DECLARATION              |                                         |           | ASSESSOR'S FINDINGS             |                |                |       |
|-------------------------------------|-----------------------------------------|-----------|---------------------------------|----------------|----------------|-------|
| NUMBER AND KIND OF PLANTS AND TREES | STATE PRODUCT, Give quantity, Not value | VALUE     | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCT | CLASSIFICATION | VALUE |
| 100 Coco-trees prod.                |                                         | P. 300.00 |                                 |                |                | P.    |
|                                     |                                         |           |                                 |                |                |       |
|                                     |                                         |           |                                 |                |                |       |
|                                     |                                         | P. 300.00 |                                 |                |                |       |

(Owner may deduct only the expenses for the selling price if the sale of each portion thereof cannot be determined.)

12.38-12.42

**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property.

~~MARTIN G. RAMOS~~  
~~Asst. Prov'l. Assessor~~



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF SURIGAO DEL SUR  
MUNICIPALITY OF

RPA FORM NO. 1  
TAX DECLARATION NO. 997

PROVINCIAL ASSESSOR'S COPY

Property Index No. 025-19-014-09-031

DECLARATION OF REAL PROPERTY  
(Filed Under Presidential Decree No. 464, as Amended)

J-2

Owner Joselito A. Montero Address Palaivan, Tago  
Administrator \_\_\_\_\_ Address \_\_\_\_\_

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Combstone, Rosario, Tondag, Surigao del Sur  
(Number & Street of Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cud. Lot No. 3740

Boundaries:

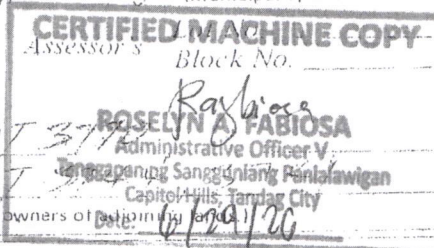
North: LOT 37.7

South: LOT 37.7

East: LOT 4739

West: LOT 37.7

(State streets, lots, or streams by which bounded, or names of owners of adjoining lots)



I (a) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |        |       |            |              |
|---------------------|------|-------|---------------------|--------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area   | Class | Unit Value | Market Value |
|                     |      |       | Caceland            | 1.4525 | 1st   | 2100       | 3050.00      |
|                     |      |       | Rice Land           | 1.1000 | 1st   | 3580       | 3980.00      |
| Total               |      |       | Total               |        |       |            | 7030.00      |

I (b) PLANTS & TREES

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |      |            |              |
|---------------------|-----|-------|----------------------------------------|------|------------|--------------|
| Kind                | No. | Value | Kind                                   | No.  | Unit Value | Market Value |
|                     |     |       | Market Value                           | 100% |            |              |
|                     |     |       | Adjustments:                           |      |            |              |
|                     |     |       | (a) Along or no road frontage          | 0%   |            |              |
|                     |     |       | (b) 0 kms. to all-weather rd.          | 0%   |            |              |
|                     |     |       | (c) 4 kms. to market (pub.)            | 2%   |            |              |
|                     |     |       | Total Adjustments                      | 2%   |            |              |
|                     |     |       | Adjusted Market Value                  | 98%  |            |              |
| Total               |     |       | Total                                  |      |            | 2400.00      |
|                     |     |       | Total for land, plant and trees        |      |            |              |
|                     |     |       | Adjusted value for land, plant & trees |      |            | 2250.00      |

II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |            |              |
|---------------------|------|-------|---------------------|------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Unit Value | Market Value |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
| Total               |      |       | Total               |      |            |              |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

MARTIN O. RAMOS  
Asst. Provincial Assessor

IMPORTANT: -- Issued for taxation purposes only and should not be considered as title to the property.

PROPERTY INDEX NO.

"J-3"

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 464)

Owner James H. Jones

(Address)

Administrator

( Address )

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property \_\_\_\_\_  
(Number and Street) (Barangay/District) (Municipality/City/Province)

Certificate of Title No. \_\_\_\_\_ Cadastral Lot No. \_\_\_\_\_

**Boundaries:**

North: \_\_\_\_\_

South:

East: [REDACTED]

West:

(State streets, lots, or streams by which bounded or names of owners of adjoining lands

## I (b) LAND (AGRICULTURAL/MINERAL)

[illegible]

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS        |          |            |              |
|---------------------|----------|-------|----------------------------|----------|------------|--------------|
| Kind                | No./Area | Value | Kind                       | No./Area | Unit Value | Market Value |
|                     |          |       | (a) Along or no percentage |          | %          |              |
|                     |          |       | (b) kms. to all weather rd |          | %          |              |
|                     |          |       | (c) kms. to market (pub)   |          | %          |              |
|                     |          |       | Total Adjustments          |          | %          |              |
|                     |          |       | Adjusted Market Value      |          | %          |              |
|                     |          |       | Total                      |          |            |              |
|                     |          |       | Adjusted Market Value      |          |            |              |
| Total               |          |       |                            |          |            |              |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

[illegible]

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.

~~MARTIN G. RAMOS~~  
~~Asst. Prov. Assessor~~

FIELD SHEET



# DECLARATION OF REAL PROPERTY—(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

5248

J-4

Owner of property Irenio Montero, Residence Pob.  
 Municipality Tago, Province Surigao  
 Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
 Municipality \_\_\_\_\_, Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Cambating Tago Surigao  
 (Barrio) (Municipality) (Province)

Certificate of Title No. \_\_\_\_\_, Cadastral Lot No. \_\_\_\_\_, Assessor's { Lot No. \_\_\_\_\_  
 Block No. \_\_\_\_\_

Boundaries  
 North Telesiano Quinonez South Pastor Clarit & Angel Silvosa  
 East Julio Ribuyen West Angel Silvosa

State streets or streams by which bounded, or names of owners of adjoining lands

### I.—LAND (RURAL)

| PER OWNER'S DECLARATION                  |                       |                                               |       | ASSESSOR'S FINDINGS |        |                |           |
|------------------------------------------|-----------------------|-----------------------------------------------|-------|---------------------|--------|----------------|-----------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>(Per hectare) | VALUE | KIND OF LAND        | AREA   | CLASSIFICATION | VALUE     |
| Coco                                     | 1.1800                |                                               |       | Rice                | 3.1640 | Ha. 1-1        | 128.00    |
|                                          |                       |                                               |       |                     |        |                | 442.96    |
| TOTAL                                    |                       |                                               |       |                     |        |                | P. 560.00 |

### II.—LAND (URBAN)

| PER OWNER'S DECLARATION                            |                            |       | ASSESSOR'S FINDINGS |      |                |       |
|----------------------------------------------------|----------------------------|-------|---------------------|------|----------------|-------|
| KIND OF LAND<br>(As residential, commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND        | AREA | CLASSIFICATION | VALUE |
|                                                    |                            | P.    |                     |      |                | P.    |
| TOTAL                                              |                            | P.    |                     |      |                |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

#### PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                              |                            | ASSESSOR'S FINDINGS                 |                 |       |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|-----------------|-------|
| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCTS | VALUE |
|                                     |                                              | P.                         |                                     |                 |       |
|                                     |                                              |                            |                                     |                 |       |
| TOTAL                               |                                              | P.                         |                                     |                 |       |

\* (Owner may indicate only the valuation of the entire parcel if the value of 14513

PD NO. 464 - TDN NO. 245

MARTIN G. RAMOS

Asst. Provincial Assessor

IMPORTANT.—Issued for taxation purposes only and should not be considered as title to the property

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA

Administrative Officer V

Surigao City

Tago, Surigao City

1974

Under

FEA No. 701

55

00-0277-00509

LETTER 40

SURVEY LOT NO. 1-D - 14000 - PSM - 13085

ACCEPTED

August 2006

### Background

Given Name:

1000

Administrative: 60 pages

BENJAMIN ACP 4700

15

200505

12.000

Administrative Officer V

Tanggapan ng Sangguniang Panglalawigan

Date: 6/29/76

10/2-1/04

PROPER OF LOCATION

LAND QUESTION

1. *Chlorophyll a* (Chl *a*)

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

VICTORIA

29. 2003-2004

TAGO

### Property Boundaries

INFORM WT-3475

1-33 WP 1-E G 1-1

STATE NAT'L ROAD

West 601-1-2

NAME \_\_\_\_\_

# PLANNING AND APPRAISAL

| No. of Trees                                                                                                                            |       | Unit Value        |               | Base Market Value |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------|---------------|-------------------|
| Sub-class                                                                                                                               | Total | Non-Fruit Bearing | Fruit Bearing |                   |
| 0000                                                                                                                                    |       |                   | 50            | P 300 P 15,000    |
| <b>CANCELLED BY:</b><br>TAX DEC. NO. <u>99-18023-00532</u><br>EFFECTIVE <u>2000</u><br>DATE <u>11-15-2000</u><br>SIGNATURE <u>Chris</u> |       |                   |               |                   |
|                                                                                                                                         |       |                   |               | P 15,000          |



# ANNEX

REF NO. 99-1823-00512

FIN 157-12-023-N-017

05-0291

1001-107000

44-38861-1000 3831-CAD-290-0

1. I SARE LO MONTECCARON

44155

ACG 650

BRAND LOGO

## END NOTES

**Key Words:** Dist

VICTOR A

## Sulphur dioxide

TAGS

## Property Boundaries

North 407-3709

PACIFIC OCEAN

*[Handwritten signature]*

PROVL. ROAD

**Abstract**

PLANS APPROVED APR 1964

YENNY

P 36,000





ANNEX - **J-8**

|                                                              |                                           |                |
|--------------------------------------------------------------|-------------------------------------------|----------------|
| PROPERTY FIELD APPRAISAL & ASSESSMENTS - LAND/PLANTS & TREES |                                           |                |
| APP NO. <b>99-18023-00511</b>                                | PIN <b>000-023-N-020</b>                  | <b>05-021/</b> |
| OCT/TCT NO.                                                  | SURVEY LOT NO. <b>1-G-SUBD. LOT 1-RS4</b> |                |
| Owner                                                        | <b>FRANCISCO ACEVEDO, SR.</b>             |                |
|                                                              | TAGP                                      | <b>173692</b>  |
|                                                              | Address                                   |                |
|                                                              | Surname                                   | Given Name     |
|                                                              | Tel. No.                                  |                |
| Administrator/Occupant                                       |                                           |                |
|                                                              | Address                                   |                |
|                                                              | Surname                                   | Given Name     |
|                                                              | Tel. No.                                  |                |

|                                |                        |                                                                                                                                                                                                                                                                              |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PROPERTY LOCATION              |                        | LAND SKETCH                                                                                                                                                                                                                                                                  |
| Street:                        |                        |                                                                                                                                                                                                                                                                              |
| Brgy/ Dist                     | Prov./City             |                                                                                                                                                                                                                                                                              |
| <b>VICTORIA</b>                | <b>Surigao del Sur</b> |                                                                                                                                                                                                                                                                              |
| Mun. <b>TAGO</b>               |                        |                                                                                                                                                                                                                                                                              |
| Property Boundaries:           |                        |                                                                                                                                                                                                                                                                              |
| North: <b>LOT-3747</b>         |                        |                                                                                                                                                                                                                                                                              |
| East: <b>LOT-3749</b>          |                        | <div style="border: 1px solid black; padding: 5px;"> <p><b>CERTIFIED MACHINE COPY</b></p> <p><b>ROSELYN A. FABIOSA</b></p> <p>Administrative Officer V</p> <p>Tanggapan ng Sangguniang Pangalawigan</p> <p>Capitol Hills, Tandag City</p> <p>Date: <b>6/29/26</b></p> </div> |
| South: <b>LOT-1-E</b>          |                        |                                                                                                                                                                                                                                                                              |
| West: <b>LOT-1-E &amp; 1-F</b> |                        |                                                                                                                                                                                                                                                                              |
|                                |                        |                                                                                                                                                                                                                                                                              |

| LAND APPRAISAL |           |                 |                 |                 |                   |  |
|----------------|-----------|-----------------|-----------------|-----------------|-------------------|--|
| Classification | Sub-class | Actual Use      | Area            | Unit Value      | Base Market Value |  |
| <b>A</b>       | <b>1</b>  | <b>CAULANIB</b> | <b>.1739-4A</b> | <b>P 29,200</b> | <b>P 5,167</b>    |  |
|                |           |                 |                 |                 |                   |  |
|                |           |                 |                 |                 |                   |  |
|                |           |                 |                 |                 |                   |  |
|                |           |                 |                 |                 |                   |  |
| Total          |           |                 |                 |                 | <b>P 5,167</b>    |  |

| PLANTS AND TREES APPRAISAL |              |                   |               |              |                   |
|----------------------------|--------------|-------------------|---------------|--------------|-------------------|
| Sub-class                  | No. of Trees |                   |               | Unit Valued  | Base Market Value |
|                            | Total        | Non-Fruit Bearing | Fruit Bearing |              |                   |
| <b>(COPRA)</b>             |              |                   | <b>15</b>     | <b>P 300</b> | <b>P 4,500</b>    |
|                            |              |                   |               |              |                   |
|                            |              |                   |               |              |                   |
|                            |              |                   |               |              |                   |
|                            |              |                   |               |              |                   |
| Total                      |              |                   |               |              | <b>P 4,500</b>    |

## ANNEX

7.4.1c

LOT-3751



**CERTIFIED MACHINE COPY**

Date: 6/29/66

p 14, 638

10 2 88



ANNEX =

| PLANTS AND TREES APPRAISAL |              |                   |               |             |                   |
|----------------------------|--------------|-------------------|---------------|-------------|-------------------|
| Sub-class                  | No. of Trees |                   |               | Unit Valued | Base Market Value |
|                            | Total        | Non-Fruit Bearing | Fruit Bearing |             |                   |
| Cuties                     |              |                   | 100           | P 300       | P 30,000          |
|                            |              |                   |               |             |                   |
|                            |              |                   |               |             |                   |
|                            |              |                   |               |             |                   |
|                            |              |                   |               |             |                   |

p 30/000

PIN 085-19-214-09-031

Lat 14.3713

Address

Tel. No.

Address

Tel No.

Brgy./Dist.

100

16  
 ROSEMARY FABIOSA  
 Administrative Officer V  
 Tagapangang Saranganiang Pamahawigan  
 Capitol Hills, Iloilo City  
 Date: 6/14/94

825

Land Sketch:

1234

Mar. 20 1890

2382

224

### Classification

## Classification

A. Lord

...

Figure 1: The proposed system architecture.

[illegible]

**Total :**

**STAIN**

Product

11-25

.....

© 2000 Blackwell Science Ltd *Journal of Internal Medicine* 247: 101–107

1

100%



J-12

ANNEX -

LAND REVENUE OFFICE - TANDAG CITY

APP NO. 77-19023-00505 PIN ON=19-023-04-012 /  
CCT/CT NO. LOT 3762 - CAD-392-D

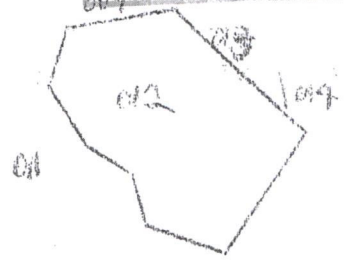
Owner DOROTEO BALALA Address  
Surname Tel. No.

Administrator/Occupant Address  
Surname Tel. No.

CERTIFIED MACHINE COPY  
ROSELYN FABIOSA  
Administrative Officer V  
Tanggapan ng Tanggapan ng Panlalawigan  
Capitol Hills, Tandag City  
Date: 4/29/26

PROPERTY LOCATION

Street: Brgy/Dist: VICTORIA Prov./City: Surigao del Sur  
Mun. TAGB Property Boundaries:  
North: LOT 3765  
East: LOT 3763  
South: LOT 3761  
West: LOT 3768



LAND USE AND VALUATION

| Classification | Sub-class | Actual Use             | Area   | Unit Value | Base Market Value |
|----------------|-----------|------------------------|--------|------------|-------------------|
| A              | 1         | FORELAND<br>(UN-IRRIG) | 1.1200 | P 26,300   | P 29,456          |
|                |           | FORELAND               | 1.3150 | 29,200     | 29,187            |
| Total          |           |                        | 2.4350 |            | 68,643            |

LANDSCAPE AND TREES

| Sub-class | No. of Trees |                   | Unit Valued   | Base Market Value |
|-----------|--------------|-------------------|---------------|-------------------|
|           | Total        | Non-fruit bearing | Fruit Bearing |                   |
| COGGS     |              |                   | 90            | P 300             |
|           |              |                   |               | P 27,000          |

"J-13"

ANNEX -

**REAL PROPERTY FIELD APPRAISAL AND ASSESSMENT SHEET - Lands, Plants & Trees**

|                               |                                |
|-------------------------------|--------------------------------|
| ARP NO. <b>99-19-04 00359</b> | PIN <b>01-19-014-01-043</b>    |
| OCT/TCT NO.                   | Survey No. <b>Lat no. 3767</b> |
| Owner <b>Doroteo Balala</b>   | Address <b>Victoria Jago</b>   |
|                               | Tel. No.                       |
| Administrator/Occupant        | Address                        |
|                               | Tel No.                        |

|                             |                          |
|-----------------------------|--------------------------|
| <b>PROPERTY LOCATION</b>    | Brgy./Dist. <b>Roxas</b> |
| No./Street <b>Dapin</b>     |                          |
| Municipality: <b>Tandag</b> | Province/City            |

**CERTIFIED MACHINE COPY**  
*Roxas*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Tanggapan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandag City  
 Date **6/29/20**

|                            |                         |
|----------------------------|-------------------------|
| <b>PROPERTY BOUNDARIES</b> | Land Sketch: <b>010</b> |
| North <b>044</b>           |                         |
| East <b>Rec-04</b>         |                         |
| South <b>042</b>           |                         |
| West <b>010</b>            |                         |

**LAND APPRAISAL**

| Classification | Sub Class | Area   | Actual Use | Unit Value | Market Value |
|----------------|-----------|--------|------------|------------|--------------|
| A/Land         | 284       | 1.1420 | Riceland   | 26,300     | 30,030       |
| "              | 084       | 1.2973 | Cocoland   | 27,800     | 35,660       |
|                |           |        |            |            |              |
|                |           |        |            |            |              |
| Total          |           | 2.4393 |            |            | 65,690       |

**PLANTS & TREES APPRAISAL**

| Product Class | Area Planted | Total Number | Non-Fruit Bearing | Fruit Bearing | Age | Unit Price | Market Value |
|---------------|--------------|--------------|-------------------|---------------|-----|------------|--------------|
| Coco Tree     |              |              |                   | 120           |     | 300        | 36,000       |
|               |              |              |                   |               |     |            |              |
|               |              |              |                   |               |     |            |              |
|               |              |              |                   |               |     |            |              |
| Total         |              |              |                   |               |     |            | 36,000       |



REF NO. 99-18023-00506

PIN - NY-12-023-016

OUTLET NO. EP-389141 - E-6140

LC# 3757 - CAD-392

Conviene

EREBERTO PAURNIA

Address

Surname:

Tel No. \_\_\_\_\_

Administrator/Occupant

Address

Surname

Tel. No. \_\_\_\_\_

**CERTIFIED MACHINE COPY**

Street:

Erny Dietl

Prov./City

VICTORIA

Sungao del Sur

1. *Introduction*

TACO

**Property Boundaries:**

North:

LOT- 3759

[22]

Lat = 37.28

## Conclusions

LOT 3761

West:

LOT 3761

ROSELYN A. FABIOSA

Administrative Officer V

Administrative Officer V

Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City

Date: 6/29/20

| Classification | Sub-class | Actual Use             | Area         | Unit Value  | Base Market Value |
|----------------|-----------|------------------------|--------------|-------------|-------------------|
| A              | 1         | RICELAND<br>(UN-IRRIG) | 1.0151 - 1/4 | \$ 26,300 P | 26,697            |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           |                        |              |             |                   |
|                |           | Total                  |              |             | P 26,697          |

[illegible]

| Sub-class | No. of Trees |                   |               | Unit Valued | Base Market Value |
|-----------|--------------|-------------------|---------------|-------------|-------------------|
|           | Total        | Non-Fruit Bearing | Fruit Bearing |             |                   |
|           |              |                   |               | P           | P                 |
|           |              |                   |               |             |                   |
|           |              |                   |               |             |                   |
|           |              |                   |               | P           |                   |
|           |              |                   |               | P           |                   |
|           |              |                   |               |             | P                 |

ANNEX -

## REAL PROPERTY FIELD APPRAISAL AND ASSESSMENT SHEET - LAND, PLANTS &amp; TREES

|                         |                         |
|-------------------------|-------------------------|
| ARP NO. 99-19-014 00294 | PIN 015-17-015-04-048   |
| OCT/TCT N°.             | Survey No. Cat No. 3757 |
| Owner Eriberto Pomaia   | Address crossing Pomaia |
|                         | Tel. No.                |
| Administrator/Occupant  | Address                 |
|                         | Tel No.                 |
| PROPERTY LOCATION       | Brgy./Dist. Pomaia      |
| No./Street Pomaia       |                         |
|                         |                         |
| Municipality: Tandang   | Province/City Ilocos    |
| PROPERTY BOUNDARIES     | Land Sketch:            |
| North 026               |                         |
| East 029                |                         |
| South 030               |                         |
| West 027                |                         |

# LAND APPRAISAL

| Classification | Sub Class | Area   | Actual Use | Unit Value | Market Value |
|----------------|-----------|--------|------------|------------|--------------|
| Land/A         | 1st       | 1.0151 | Coconut    | 20,510     | \$ 30,250 ✓  |
|                |           |        |            |            |              |
|                |           |        |            |            |              |
|                |           |        |            |            |              |
|                |           |        |            |            |              |
| Total          |           |        |            |            | \$ 30,250    |

## PLANTS & TREES APPRAISAL

| Product Class | Area Planted | Total Number | Non-Fruit Bearing | Fruit Bearing | Age | Unit Price | Market Value |
|---------------|--------------|--------------|-------------------|---------------|-----|------------|--------------|
| Coco Tree     |              |              |                   | 97            |     | 3m         | 29,100       |
|               |              |              |                   |               |     |            |              |
|               |              |              |                   |               |     |            |              |
|               |              |              |                   |               |     |            |              |
| Total         |              |              |                   |               |     |            | 29,100       |



"J-16"

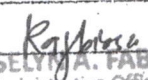
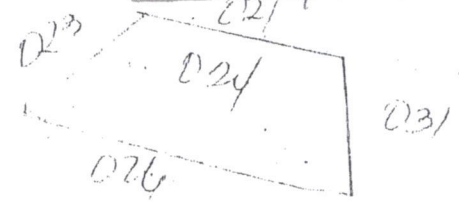
**CERTIFIED MACHINE COPY**

*Rafaela*  
**ROSELYN TABIOSA**  
Administrative Officer V  
Tandag City Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 6/29/24

| Sub-class | No. of Trees |               | Unit Valued | Base Market Value |
|-----------|--------------|---------------|-------------|-------------------|
|           | Total        | Fruit Bearing |             |                   |
|           |              |               | P           | P                 |
|           |              |               |             |                   |
|           |              |               |             |                   |
|           |              |               |             |                   |
|           |              |               |             |                   |

"J-17"

ANNEX -

| REAL PROPERTY FIELD APPRAISAL AND ASSESSMENT SHEET - Lands, Plants & Trees |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
|----------------------------------------------------------------------------|--------------|--------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|---------------|--------------------------------------------------------------------------------------|--|--|--|
| ARP NO. <u>97-17-014</u> <b>00290</b>                                      |              |              |                   | PIN <u>URT-17-014-04-024</u>                                                                                                                                                                                                                                                                                                                                                                                       |                 |            |               |                                                                                      |  |  |  |
| OCT/TCT NO.                                                                |              |              |                   | Survey No. <u>Lot 110.375</u>                                                                                                                                                                                                                                                                                                                                                                                      |                 |            |               |                                                                                      |  |  |  |
| Owner <u>Emberto P. Purnia</u>                                             |              |              |                   | Address <u>Panania</u>                                                                                                                                                                                                                                                                                                                                                                                             |                 |            |               |                                                                                      |  |  |  |
|                                                                            |              |              |                   | Tel. No.                                                                                                                                                                                                                                                                                                                                                                                                           |                 |            |               |                                                                                      |  |  |  |
| Administrator/Occupant                                                     |              |              |                   | Address                                                                                                                                                                                                                                                                                                                                                                                                            |                 |            |               |                                                                                      |  |  |  |
|                                                                            |              |              |                   | Tel. No.                                                                                                                                                                                                                                                                                                                                                                                                           |                 |            |               |                                                                                      |  |  |  |
| PROPERTY LOCATION                                                          |              |              |                   | Brgy./Dist. <u>Panania</u>                                                                                                                                                                                                                                                                                                                                                                                         |                 |            |               |                                                                                      |  |  |  |
| No./Street                                                                 |              |              |                   | <div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>CERTIFIED MACHINE COPY</b><br/> <br/> <b>ROSELYNN A. FABIOSA</b><br/>           Administrative Officer V<br/>           Tanggapan ng Saraguniang Panlalawigan<br/>           Capitol Hills, Tandang City<br/>           Date: <u>4/29/24</u> </div> |                 |            |               |                                                                                      |  |  |  |
| Municipality: <u>Tandag</u>                                                |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               | Province/City <u>SDR</u>                                                             |  |  |  |
| PROPERTY BOUNDARIES                                                        |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               | Land Sketch:                                                                         |  |  |  |
| North <u>021</u><br>East <u>031</u><br>South <u>026</u><br>West <u>023</u> |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |  |  |  |  |
| LAND APPRAISAL                                                             |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
| Classification                                                             | Sub Class    | Area         | Actual Use        | Unit Value                                                                                                                                                                                                                                                                                                                                                                                                         | Market Value    |            |               |                                                                                      |  |  |  |
| <u>Land/A</u>                                                              | <u>1st</u>   | <u>7725</u>  | <u>Rice land</u>  | <u>26,300</u>                                                                                                                                                                                                                                                                                                                                                                                                      | <u>20,500</u>   |            |               |                                                                                      |  |  |  |
| <u>"</u>                                                                   | <u>1st</u>   | <u>1.000</u> | <u>Cow land</u>   | <u>29,800</u>                                                                                                                                                                                                                                                                                                                                                                                                      | <u>39,800</u> ✓ |            |               |                                                                                      |  |  |  |
|                                                                            |              | <u>1.779</u> |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
| Total                                                                      |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    | <u>7 50,300</u> |            |               |                                                                                      |  |  |  |
| PLANTS & TREES APPRAISAL                                                   |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
| Product Class                                                              | Area Planted | Total Number | Non-Fruit Bearing | Fruit Bearing                                                                                                                                                                                                                                                                                                                                                                                                      | Age             | Unit Price | Market Value  |                                                                                      |  |  |  |
| <u>Coco trees</u>                                                          |              |              |                   | <u>170</u>                                                                                                                                                                                                                                                                                                                                                                                                         |                 | <u>300</u> | <u>42,000</u> |                                                                                      |  |  |  |
|                                                                            |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
|                                                                            |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
|                                                                            |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |               |                                                                                      |  |  |  |
| Total                                                                      |              |              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            | <u>42,000</u> |                                                                                      |  |  |  |



## ANNEX

ARP NO. 99-18023-00301

PIN-AN-18-023-AN-009

OCT/TCT NO. 7/88

LET-37VV-CAD-392-D

Owner

EREBERTO PAURNIA

Address

Surname

Tel. No.

Administrator/Occupant

Surname

Address

rel. No

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA  
Administrative Officer V

Administrative Officer V

## Tanggapan di Sanggung yang Berkelanjutan

## PROPERTY LOCATION

## LAND SKETCHES

Street:

Brqy/Dist

Prov./City

VICTORIA

Surigao del Sur

Mun.

TAGÖ

Property Boundaries:

North: WT-3746

East: Lot 3747

South:

West: Lot 3728

## LAND APPRAISAL

| Classification | Sub-class | Actual Use            | Area       | Unit Value | Base Market Value |
|----------------|-----------|-----------------------|------------|------------|-------------------|
| A              | 1         | RICKLAND<br>(UN-IRRX) | 1.7795-HAP | 26,300 P   | 46,801 P          |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           |                       |            |            |                   |
|                |           | Total                 |            |            | P 46,801          |

## PLANTS AND TREES APPRAISAL

[illegible]

TAX DECLARATION NO. A-18-23

**CERTIFIED MACHINE COPY**

PROVINCIAL ASSESSOR'S COPY

ROSELYN A. FABIOSA

Administrative Officer V

City Index No. \_\_\_\_\_  
Tanggapan ng Sangguniang Pambalawigan  
Capitol Hills, Tandang City

Date: 6/20/20

## DECLARATION OF REAL PROPERTY

(Filed Under Presidential Decree No. 464, as Amended)

Owner Erebito Paurnea Address Cambating, Tago, Surigao Sur  
 Administrator \_\_\_\_\_ Address \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Capia, Victoria, Togo, Surigao del Sur  
(Number & Street or Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cad. Lot No. \_\_\_\_\_ Assessor's Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

*Boundaries:*

North: Modesto Yana

South: Adela Serra Syn

East: Leon Ocon

West: Adela Serra Tex

(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

## I (a) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION  |      |       | ASSESSOR'S FINDINGS                      |       |       |            |              |
|----------------------|------|-------|------------------------------------------|-------|-------|------------|--------------|
| Kind                 | Area | Value | Kind                                     | Area  | Class | Unit Value | Market Value |
| RS. NO. 67-1375-2/77 |      |       | Acres                                    | 6.000 | 1st   | 3070.      | 18,420.00    |
|                      |      |       | <div style="text-align: center;"> </div> |       |       |            |              |
|                      |      |       |                                          |       |       |            |              |
| Total                |      |       | Total                                    |       |       |            | 18,050.00    |

~~F(b) PLANTS & TREES~~

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |     |            |              |
|---------------------|-----|-------|----------------------------------------|-----|------------|--------------|
| Kind                | No. | Value | Kind                                   | No. | Unit Value | Market Value |
|                     |     |       | Market Value                           |     | 100%       |              |
|                     |     |       | Adjustments:                           |     |            |              |
|                     |     |       | (a) Along or no road frontage          |     | %          |              |
|                     |     |       | (b) . . . . . kms. to all-weather rd.  |     | %          |              |
|                     |     |       | (c) . . . . . kms. to market (pob.)    |     | %          |              |
|                     |     |       | Total Adjustments                      |     | %          |              |
|                     |     |       | Adjusted Market Value                  |     | %          |              |
|                     |     |       | Total                                  |     |            | P            |
|                     |     |       | Total for land, plant and trees        |     |            | P            |
|                     |     |       | Adjusted value for land, plant & trees |     |            | P            |
| Total               |     | P     |                                        |     |            |              |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |            |            |              |
|---------------------|------|-------|---------------------|------|------------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Unit Value | Adjustment | Market Value |
|                     |      | P     |                     |      |            |            | P            |
|                     |      |       |                     |      |            |            |              |
|                     |      |       |                     |      |            |            |              |
|                     |      |       |                     |      |            |            |              |
| Total               |      | P     | Total               |      |            |            | P            |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

reproduced Xerox Copy from File Copy:

~~MARTIN G. RAMOS~~  
~~Asst. Prov. l. Assessor~~

**IMPORTANT:** — Issued for taxation purposes only and should not be considered as title to the property.



271

PROPERTY INDEX

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA

Administrative Officer V  
Kapangan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City

Date: 6/29/77

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 456)

Owner EREBERTO PAURNEA

CAMBATING, TAGO SURIGAO DEL SUR

Administrator

(Address)

(Address)

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property (S) DAPIA (P) VICTORIA, TAGO SURIGAO DEL SUR

(Number and Street)

(Barangay/District)

(Municipality/City/Province)

Certificate of Title No.

Cadastral Lot No. 2845

Assessor's Lot No.

**Boundaries:**

Block No. 22

North: MODESTO YANA

South: ADELA SERRA TY

East  
LEON OCON

West: ADELA SERRA TY

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

**I (b) LAND (AGRICULTURAL/MINERAL)**

| OWNER'S DECLARATION  |      |       | ASSESSOR'S FINDINGS               |       |       |            |              |
|----------------------|------|-------|-----------------------------------|-------|-------|------------|--------------|
| Kind                 | Area | Value | Kind                              | Area  | Class | Unit Value | Market Value |
|                      |      |       | RICE                              | 6has. | 1st   | 2,560.00   | 1,540.00     |
| I NO SWORN STATEMENT |      |       |                                   |       |       |            |              |
|                      |      |       |                                   |       |       |            |              |
|                      |      |       |                                   |       |       |            |              |
|                      |      |       |                                   |       |       |            |              |
| Total                |      |       | Total                             |       |       |            | P1,540.00    |
|                      |      |       | ADJUSTED MARKET VALUE = P1,510.00 |       |       |            |              |

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS         |          |            |              |
|---------------------|----------|-------|-----------------------------|----------|------------|--------------|
| Kind                | No./Area | Value | Kind                        | No./Area | Unit Value | Market Value |
|                     |          |       | Market Value                |          | 100%       |              |
|                     |          |       | Adjustments                 |          |            |              |
|                     |          |       | (a) Along or no rd frontage |          | %          |              |
|                     |          |       | (b) kms. to all weather rd  |          | %          |              |
|                     |          |       | (c) kms to market (pub)     |          | %          |              |
|                     |          |       | Total Adjustments           |          | %          |              |
|                     |          |       | Adjusted Market Value       |          | %          |              |
|                     |          |       | Total                       |          |            |              |
|                     |          |       | Adjusted Market Value       |          |            |              |
| Total               |          |       |                             |          |            |              |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

[illegible]

22-430

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.

~~MARTIN~~. RAMOS

Asst. Prov. L. Assessor



# DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 70)

Owner of property ERBERTO PAURNEA, Residence

Municipality TAGO, Province

Administrator of property, Residence

Municipality, Province

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property IMPIA TAGO SURIGAO  
(Barrio) (Municipality) (Province)

Certificate of Title No. Cad. Lot No. Assessor's Lot No.

Boundaries: Black No.

North: MODESTO YVANA South: ADELA SERBA TY

East: LEON OCON West:

(State streets or streams by which bounded, or names of owners of adjoining lands)

### I.-LAND (RURAL)

BASED UNDER 1973 TDM 5915

|                             | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |           |                |              |
|-----------------------------|-------------------------|-----------|----------------|--------------|---------------------|-----------|----------------|--------------|
|                             | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA      | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value 100%   |                         |           |                |              | Rice                | 6 has 1st |                | P 900.00     |
| 2. Adjustments:             |                         |           |                |              |                     |           |                |              |
| (a) Along rd./no rd. outlet |                         |           |                |              |                     |           |                |              |
| (b) Kms. to all weather rd. |                         |           |                |              |                     |           |                |              |
| (c) Kms. to market (pub.)   |                         |           |                |              |                     |           |                |              |
| 3. Total adjustment         |                         |           |                |              |                     |           |                |              |
| 4. Adj. Market Value (1-3)  |                         |           |                |              |                     |           |                | P 900.00     |
|                             | TOTAL                   |           |                |              | TOTAL               |           |                |              |

### II.- (URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |                |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
| TOTAL                                        |                         |              |                     |      |                |              |

REVISED BY TDN 271 VICTORIA  
DURING 1978 GENERAL REVISION  
WITH TAX EFFECTIVE 1979

III.-IMPROVEMENTS, INCLUDING MACHINERY  
(If more space is needed, attach separate statement)

06.088

### PLANTS AND TREES

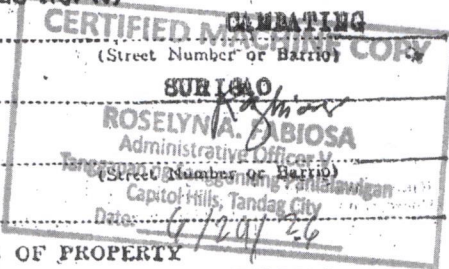
| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
| TOTAL                               |                                           |              |                                 |                 |                |              |
| % adjusted market value             |                                           |              |                                 |                 |                |              |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

18-80

IMPORTANT: Issued for taxation purposes only and should not be considered as title to the property

MARTIN RAMOS  
Asst. Prov. Asessor





## 5919

(Filed under Commonwealth Act No. 530)

## Cambating

(Street Number or Barricade)

Municipality Tago Province Surigao

Province

**Surigao**

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_

(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

Province

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Dapia, Tago, Surigao  
(Barrio) (Municipality) (Province)

(Barrio)

(Municipality)

(Province)

Certificate of Title No. \_\_\_\_\_, Cadastral Lot No. \_\_\_\_\_, Assessor's

(Lot No

Black No

## Boundaries:

North Modesto Yana South Adel S. Ty

South

Adel S. Ty

East Don Ooon West Adela S. ly

West

Adela S. Ty

(State streets or streams by which bounded, or names of owners of adjoining lands)

## I.—LAND (RURAL)

| PER OWNER'S DECLARATION                  |                       |                                               |       | ASSESSOR'S FINDINGS |      |              |               |       |
|------------------------------------------|-----------------------|-----------------------------------------------|-------|---------------------|------|--------------|---------------|-------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>(Per hectare) | VALUE | KIND OF<br>LAND     | AREA | PRODUCTIVITY | ACCESSIBILITY | VALUE |
| Rice                                     | 6000 Ha.              | 1                                             | A     |                     |      |              |               | 80.00 |
| TOTAL                                    |                       |                                               |       |                     |      |              |               | 80.00 |

## II.—LAND (URBAN)

| PER OWNER'S DECLARATION                               |                            |       | ASSESSOR'S FINDINGS |      |                     |       |
|-------------------------------------------------------|----------------------------|-------|---------------------|------|---------------------|-------|
| KIND OF LAND<br>(As residential,<br>commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND        | AREA | CLASSIFI-<br>CATION | VALUE |
|                                                       |                            | P     |                     |      |                     | P     |
|                                                       |                            |       |                     |      |                     |       |
| <b>TOTAL</b>                                          |                            | P     |                     |      |                     | P     |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

## PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                              |                            | ASSESSOR'S FINDINGS                 |                 |                |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|-----------------|----------------|
| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCTS | CLASSIFICATION |
|                                     | MILK TEEL                                    | P. (00)                    |                                     |                 |                |
|                                     |                                              |                            |                                     |                 |                |
|                                     |                                              |                            |                                     |                 |                |
|                                     |                                              |                            |                                     |                 |                |
|                                     |                                              |                            |                                     |                 |                |
| TOTAL                               |                                              |                            |                                     |                 |                |

Raybia  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Tungkulanon ng Cagayan

\* (Owner may indicate only the valuation of the entire parcel if the value of e

**CERTIFIED MACHINE COPY**

*Rafael*  
**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Pankalawigan  
Capitol Hills, Tandag City  
Date: *6-29-26*



DECLARATION OF REAL PROPERTY  
(FILED UNDER PRESIDENTIAL DECREE NO. 440) ANNEX-

J-23

Owner Luis Sumo Deceased  
Administrator Fortunata vda de ALVARO Rosario Tandag  
(Address) (Address)

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Rosario Tandag Swigao del Sur  
(Number and Street) (Barangay/District) (Municipality/City/Province)  
Certificate of Title No. Cadastrial Lot No. 3737 Assessor's Lot No.  
Boundaries: Block No.  
North: lot- 3736 South: lot- 3744  
East: lot- 3733- 3732 - 3731 West: lot- 3738  
(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |            |              |
|---------------------|------|-------|---------------------|------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value | Market Value |
|                     |      |       | wc land             | 1106 | 1st   | 3000.00    | 3300.00      |
|                     |      |       | Rice land           | 4600 | 1st   | 6160.00    | 1410.00      |
| Total               |      |       | Total               |      |       |            |              |
|                     |      |       |                     |      |       |            |              |

REVIEWED BY TAX DIVISION  
DATE: 6/19/10  
ADJUSTED MARKET VALUE  
I (b) PLANTS & TREES

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS         |          |            |              |
|---------------------|----------|-------|-----------------------------|----------|------------|--------------|
| Kind                | No./Area | Value | Kind                        | No./Area | Unit Value | Market Value |
|                     |          |       | Market Value                | 100%     |            |              |
|                     |          |       | Adjustments                 | Net!!    |            |              |
|                     |          |       | (a) Along or no rd frontage | 0%       |            |              |
|                     |          |       | (b) kms. to all weather rd  | 0%       |            |              |
|                     |          |       | (c) kms to market (pub)     | 2%       |            |              |
|                     |          |       | Total Adjustments           | 2%       |            |              |
|                     |          |       | Adjusted Market Value       | 98%      |            |              |
| Total               |          |       | Total                       |          |            |              |
|                     |          |       |                             |          |            |              |

II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |              |
|---------------------|------|-------|---------------------|------|-------------|--------------|
| Kind                | Area | Value | KIND                | AREA | Unit Values | Market Value |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
|                     |      |       |                     |      |             |              |
| Total               |      |       | Total               |      |             |              |
|                     |      |       |                     |      |             |              |

CERTIFIED MACHINE COPY  
ROSELYN TABIOSA  
Administrative Officer  
Tanggapaning Sanguian  
Capitol Hills, Tanggapaning  
Date: 6/29/10

IMPORTANT: Issued for taxation purposes and should not be considered as title to the property.

MARTIN C. RAMOS  
Asst. Pres. 1. Assessor



## DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 76) ANNEX -

"J-24"

Owner of property Luis Acevedo, Residence Sanbatting  
(Street Number or Barrio)

Municipality Tago, Province Surigao del Sur

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

### DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Sanbatting, Tago, Surigao del Sur  
(Barrio) (Municipality) (Province)

Certificate of Title No. \_\_\_\_\_, Cad. Lot No. \_\_\_\_\_, Assessor's \_\_\_\_\_  
Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:

North: Emilia Acevedo South: Mmanuel Serra

East: Basilio Benilanda West: Fernando Acevedo

(State streets or streams by which bounded, or names of owners of adjoining lands)

### I. LAND (RURAL) Based under 1973 TD-117

|                                     | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |      |                |              |
|-------------------------------------|-------------------------|-----------|----------------|--------------|---------------------|------|----------------|--------------|
|                                     | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value $\times 100\%$ |                         |           |                | P            |                     | 5540 | 1st            | P 610.00     |
| 2. Adjustments:                     |                         |           |                |              |                     |      |                |              |
| (a) Along rd./ no rd. outlet        |                         |           |                |              |                     |      |                |              |
| (b) Kms. to all weather rd.         |                         |           |                |              |                     |      |                |              |
| (c) Kms. to market (pub.)           |                         |           |                |              |                     |      |                |              |
| 3. Total adjustment                 |                         |           |                |              |                     |      |                |              |
| 4. Adj. Market Value (1-3)          |                         |           |                |              |                     |      |                |              |
|                                     | TOTAL                   |           |                | P            | TOTAL               |      |                | P 610.00     |
|                                     |                         |           |                | P            |                     |      |                | P 610.00     |

### II. (URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |                |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
|                                              |                         | P            |                     |      |                |              |
|                                              |                         | P            |                     |      |                |              |
|                                              |                         | P            |                     |      |                |              |
| TOTAL                                        |                         | P            |                     |      |                |              |

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan Sangguning Panglawaan  
Capitol Hills, Taguig City  
Date: 6/29/76

### III. IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

#### PLANTS AND TREES

Based under 1973 TD-117

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           | P            |                                 |                 |                |              |
|                                     |                                           | P            |                                 |                 |                |              |
|                                     |                                           | P            |                                 |                 |                |              |
| TOTAL                               |                                           | P            |                                 |                 |                | P 1010.00    |
|                                     |                                           | P            |                                 |                 |                | P 1010.00    |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

IMPORTANT: Issued for taxation purposes only and should not be considered as title to the property

MARTIN G. RAMOS  
Asst. Provincial Assessor



Certified Xerox Copy from File Copy.

MARTIN G. RAMOS  
Asst. Prov'l. Assessor

IMPORTANT: - Issued for taxation purposes only and should not be considered as title to the property.

REPUBLIC OF THE PHILIPPINES  
PROVINCE OF SURIGAO DEL SUR  
MUNICIPALITY OF \_\_\_\_\_

RPA FORM NO. 1

TAX DECLARATION NO. **1003**

PROVINCIAL ASSESSOR'S COPY

Property Index No. **055-19-014-09-018**

### DECLARATION OF REAL PROPERTY

(Filed Under Presidential Decree No. 464, as Amended)

**J-25**  
ANNEX -

Owner Luis Acevedo Address Deceard  
Administrator Fortunata vda. de Acevedo Address Rosario, Tondag, Surigao del Sur

#### DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Rosario Tondag, Surigao del Sur  
(Number & Street or Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cad. Lot No. 3737 Assessor's Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:

North: lot 3734 South: lot 3744  
East: lot 3733, 3732, 3731 West: lot 3738

(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

#### I (a) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |            |              |
|---------------------|------|-------|---------------------|------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value | Market Value |
|                     |      |       | Coccoland           | 1106 | 1st   | 2100       | 230.40       |
|                     |      |       | Riceland            | 4600 | 1st   | 2600       | 1220.00      |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
| Total               |      |       | Total               |      |       |            | 1450.40      |

#### I (b) PLANTS & TREES

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |      |            |              |
|---------------------|-----|-------|----------------------------------------|------|------------|--------------|
| Kind                | No. | Value | Kind                                   | No.  | Unit Value | Market Value |
|                     |     |       | Market Value                           | 100% |            |              |
|                     |     |       | Adjustments:                           |      |            |              |
|                     |     |       | (a) Along or no road frontage          | 0%   |            |              |
|                     |     |       | (b) D.I. kms. to all-weather rd.       | 0%   |            |              |
|                     |     |       | (c) 4 kms. to market (pob.)            | 2%   |            |              |
|                     |     |       | Total Adjustments                      | 2%   |            |              |
|                     |     |       | Adjusted Market Value                  |      |            |              |
|                     |     |       | Total                                  | 98   |            | 900.00       |
| Total               |     |       | Total for land, plant and trees        |      |            | 880.00       |
|                     |     |       | Adjusted value for land, plant & trees |      |            |              |

#### II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |            |              |
|---------------------|------|-------|---------------------|------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Unit Value | Market Value |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
| Total               |      |       | Total               |      |            |              |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)



## DECLARATION OF REAL PROPERTY—(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

# ANNEXE

5-26

Owner of property ILIS ACEVEDO, Residence Cumbalita  
(Street Number or Barrio)

Municipality Tago, Province Surigao

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Centra 412, Itz'o, Quirigua  
(Barrio) (Municipality) (Province)

Certificate of Title No. ...., Cadastral Lot No. ...., Assessor's { Lot No. ....  
Block No. ....

*Boundaries:*

North Aemesio Acevedo South Manuel Jerra

East Basilio Grimaldo West Escudero, Marcelo

(State streets or streams by which bounded, or names of owners of adjoining lands)

PER OWNER'S DECLARATION:

### ASSESSOR'S FINDINGS

| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(in hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>(Per hectare) | VALUE   | KIND OF<br>LAND | AREA | CLASSIFICATION    |                    | VALUE   |
|------------------------------------------|-----------------------|-----------------------------------------------|---------|-----------------|------|-------------------|--------------------|---------|
|                                          |                       |                                               |         |                 |      | PRODUC-<br>TIVITY | ACCESSI-<br>BILITY |         |
|                                          |                       |                                               | P 11274 | Coc             | 2540 | L                 | A                  | P 2540  |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
|                                          |                       |                                               |         |                 |      |                   |                    |         |
| TOTAL                                    |                       |                                               | P       |                 |      |                   |                    | P 60.00 |

## II.—(LAND (URBAN))

## PER OWNER'S DECLARATION

### ASSESSOR'S FINDINGS

| KIND OF LAND<br>(As residential,<br>Commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND | AREA | CLASSIFICA-<br>TION | VALUE |
|-------------------------------------------------------|----------------------------|-------|--------------|------|---------------------|-------|
|                                                       |                            | P     |              |      |                     | P     |
|                                                       |                            |       |              |      |                     |       |
| TOTAL                                                 |                            | P     |              |      |                     | P     |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

## PLANTS AND TREES

## PER OWNER'S DECLARATION

### ASSESSOR'S FINDINGS

| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) |
|-------------------------------------|----------------------------------------------|----------------------------|
|                                     | P.                                           | 42 Coco                    |
| TOTAL                               | P.                                           | 42 520                     |

CERTIFICATE MACHINE

ROSELYN A. TABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City

Date: 7/29/2020

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

8376—2

~~MARTIN G. RAMOS~~  
~~Asst. Prov. L. Assessor~~

**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property

REPUBLIC OF THE PHILIPPINES  
PROVINCE OF SURIGAO DEL SUR  
MUNICIPALITY OF \_\_\_\_\_  
RPA FORM NO. 1  
TAX DECLARATION NO. **1002**

PROVINCIAL ASSESSOR'S COPY  
**OKT - 19 - 014 - 09 - 039**  
Property Index No. \_\_\_\_\_

**DECLARATION OF REAL PROPERTY**  
(Filed Under Presidential Decree No. 464, as Amended)

**"J-27"**

ANNEX -

Owner Fernando Acenado Address Bungas, Rosario, Tandag  
Administrator \_\_\_\_\_ Address \_\_\_\_\_

**DESCRIPTION AND OTHER PARTICULARS OF PROPERTY**

Location of Property Bungas, Rosario, Tandag, Surigao del Sur  
(Number & Street or Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cad. Lot No. 3738 Assessor's Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:  
North: LOT 3717 South: LOT 3744  
East: LOT 3737 West: LOT 3744  
(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

**I (a) LAND (AGRICULTURAL/MINERAL)**

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |        |       |            |              |
|---------------------|------|-------|---------------------|--------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area   | Class | Unit Value | Market Value |
|                     |      |       | eciland             | 1.0000 | 1st   | 2100       | 2100.00      |
|                     |      |       | rice land           | .2355  | 1st   | 2650       | 620.00       |
|                     |      |       |                     |        |       |            |              |
|                     |      |       |                     |        |       |            |              |
| Total               |      |       | Total               |        |       |            | 2720.00      |
|                     |      |       |                     |        |       |            | 2660.00      |

**I (b) PLANTS & TREES**

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |      |            |              |
|---------------------|-----|-------|----------------------------------------|------|------------|--------------|
| Kind                | No. | Value | Kind                                   | No.  | Unit Value | Market Value |
|                     |     |       | Market Value                           | 100% |            |              |
|                     |     |       | Adjustments:                           |      |            |              |
|                     |     |       | (a) Along or no road frontage          | 0%   |            |              |
|                     |     |       | (b) <u>1/4</u> kms. to all-weather rd. | 0%   |            |              |
|                     |     |       | (c) <u>3 1/2</u> kms. to market (pob.) | 2%   |            |              |
|                     |     |       | Total Adjustments                      | 2%   |            |              |
|                     |     |       | Adjusted Market Value                  | 98%  |            |              |
| Total               |     |       | Total                                  |      |            |              |
|                     |     |       | Total for land, plant and trees        |      |            |              |
|                     |     |       | Adjusted value for land, plant & trees |      |            |              |

**II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)**

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |            |              |
|---------------------|------|-------|---------------------|------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Unit Value | Market Value |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
|                     |      |       |                     |      |            |              |
| Total               |      |       | Total               |      |            |              |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

IMPORTANT: - Issued for taxation purposes only and should not be considered as title to the property.

MARTIN G. RAMOS  
Asst. Prov'l. Assessor

**CERTIFIED MACHINE COPY**  
Rosemarie Tabiosa  
Revenue Officer  
Tandag City, Surigao del Sur  
Date: 6/20/26

REVISED BY 19-14  
DURING 1984  
WITH TAX EFFECT



(FILED UNDER PRESIDENTIAL DECREE NO. 78)

(Street Number or Barrio)

Franklin Del. City

(Street Number or Barracks)

Province

### DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Barrio

Lot No. \_\_\_\_\_

Block No. ....

South: McDaniel, 1974

West. Fortunate & Savod

(State streets or streams by which bounded, or names of owners of adjoining lands)

## I-LAND (RURAL) - 1973-74 - 51

| PER OWNER'S DECLARATION               |           |                |              | ASSESSOR'S FINDINGS |      |                |              |
|---------------------------------------|-----------|----------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND                          | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value.....             | 100%      |                | P            | 1000                | 7392 | 100            | P 210.00     |
| 2. Adjustments:                       |           |                |              |                     |      |                |              |
| (a) Along ..... rd./<br>no rd.-outlet | %         |                |              |                     |      |                |              |
| (b) ..... Kms. to all<br>weather rd.  | %         |                |              |                     |      |                |              |
| (c) ..... Kms. to<br>market (pub.)    | %         |                |              |                     |      |                |              |
| 3. Total adjustment .....             | %         |                |              |                     |      |                |              |
| 4. Adj. Market Value                  |           |                |              |                     |      |                |              |
| (1-3) .....                           | %         |                | P            |                     |      |                | P 210.00     |
|                                       |           |                |              |                     |      |                |              |
| TOTAL                                 |           |                | P            | TOTAL               |      |                | P 210.00     |
|                                       |           |                |              |                     |      |                |              |
|                                       |           |                | P            |                     |      |                | P 210.00     |

## II-(URBAN)

| PER OWNER'S DECLARATION                            |                            |                 | ASSESSOR'S FINDINGS |      |                     |                 |
|----------------------------------------------------|----------------------------|-----------------|---------------------|------|---------------------|-----------------|
| KIND OF LAND<br>(Residential,<br>Commercial, etc.) | AREA<br>(In square meters) | MARKET<br>VALUE | KIND OF LAND        | AREA | CLASSI-<br>FICATION | MARKET<br>VALUE |
|                                                    |                            |                 |                     |      |                     |                 |
|                                                    |                            |                 |                     |      |                     |                 |
|                                                    |                            |                 |                     |      |                     |                 |
|                                                    |                            |                 |                     |      |                     |                 |
| TOTAL                                              |                            |                 |                     |      |                     |                 |

**ROSELYN TABIOS**  
 Administrative Officer V  
 Tungkayan ng Sangguniang Panlal  
 Capital Hills, Tandang City  
 Date: 4/29/20

| AREA | CLASSIFICATION                                                                                                     | MARKET VALUE |
|------|--------------------------------------------------------------------------------------------------------------------|--------------|
|      | ROSELYN FABIOSA<br>Administrative Officer V<br>Tanggapan ng Sangguniang Pambalawigan<br>Capital Hills, Taguig City |              |
|      | Date: 6/29/24                                                                                                      |              |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

## PLANTS AND TREES Based under 1943 GPL-61

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           |              | 122 cogen prod.                 |                 |                | \$ 2930.00   |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
| TOTAL                               |                                           |              |                                 |                 |                | \$ 2930.00   |
| % adjusted market value             |                                           |              | \$ 2930.00                      |                 |                |              |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

**IMPORTANT:**—Issued for taxation purposes only and should not be considered as title to the property

~~MARTIN &~~ RAMOS

Asst. Prov. Assessor



ANNEX =

"J-29"

Owner \_\_\_\_\_

{Address}

Administrator

( Address )

PROPERTY, is used for taxation purposes and should not be considered as title to the property.

Location of Property \_\_\_\_\_  
(Number and Street) (Barangay/District) (Municipality/City/Province)

Certificate of Title No. \_\_\_\_\_ Cadastral Lot No. \_\_\_\_\_ Assessor's Lot No. \_\_\_\_\_

Boundaries: \_\_\_\_\_ Block No. \_\_\_\_\_

North: 40° 30' N South: 40° 30' S

East: 100 West: 100

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## (6) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |             |              |
|---------------------|------|-------|---------------------|------|-------|-------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value. | Market Value |
|                     | 7502 |       |                     |      |       |             |              |
|                     |      |       |                     |      |       |             |              |
|                     |      |       |                     |      |       |             |              |
|                     |      |       |                     |      |       |             |              |
|                     |      |       |                     |      |       |             |              |
| Total               |      |       |                     |      |       |             |              |

**CANCELLED BY:**

TAX DEC. NO. 11

EFFECTIVE 1980

DATE 6-18-80

*[Signature]*

**CANCELLED BY:**  
TAX DEC. NO. 11  
EFFECTIVE 1985  
DATE 6-18-86  
SIGNATURE [Signature]  
ADJUSTED MARKET VALUE

### OWNER'S DECLARATION

## ASSESSOR'S FINDINGS

| Kind  | No./Area | Value                              | Kind | No./Area | Unit Value | Market Value |
|-------|----------|------------------------------------|------|----------|------------|--------------|
|       |          | Market Value _____ 100%            |      |          |            |              |
|       |          | Adjustments                        |      |          |            |              |
|       |          | a) along or no rd frontage _____ % |      |          |            |              |
|       |          | b) form, to all weather rd _____ % |      |          |            |              |
|       |          | c) kms to market (pob) _____ %     |      |          |            |              |
|       |          | Total Adjustments _____ %          |      |          |            |              |
|       |          | Adjusted Market Value _____ %      |      |          |            |              |
|       |          | Total                              |      |          |            |              |
|       |          | Adjusted Market Value              |      |          |            |              |
| Total |          |                                    |      |          |            |              |

**CERTIFIED MACHINE COPY**

*R. Fabiosa*  
**ROSEAN A. FABIOSA**  
 Administrative Officer V  
 Tanggapan ng Sangguniang Panlalawigan  
 Capitol Hills, Taguig City

Date: 6/29/20

**CERTIFIED MACHINE COPY**

*Rybiosan*

**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Pambalawigan  
Capitol Hills, Tangdag City

Date: *6/19/26*

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

[illegible]

~~MARTIN G. RAMOS~~  
~~Asst. Prov. L. Assessor~~

五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百。



## DEPARTMENT OF REAL PROPERTY—(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

ANNEX =

Owner of property Fernando Acosta, Residence Asblacion  
(Street Number or Burrio)

Municipality Tungu, Province Suri

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Cambating, Tiga, Surigao  
(Barrio) (Municipality) (Province)

Certificate of Title No. \_\_\_\_\_, Cadastral Lot No. \_\_\_\_\_, Assessor's \_\_\_\_\_ } Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

*Boundaries:*

North Feliciano Quiroz South Manuel Sierra

East Luis Acosta West Barlunato Acosta  
(State streets or streams by which bounded, or names of owners of adjoining lands)

### I.—LAND (RURAL)

| PER OWNER'S DECLARATION *                |                       |                                               |       | ASSESSOR'S FINDINGS |       |                    |                    |         |
|------------------------------------------|-----------------------|-----------------------------------------------|-------|---------------------|-------|--------------------|--------------------|---------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>(Per hectare) | VALUE | KIND OF<br>LAND     | AREA  | CLASSIFICATION     |                    | VALUE   |
|                                          |                       |                                               |       |                     |       | PRODUCT-<br>TIVITY | ACCESSI-<br>BILITY |         |
|                                          |                       |                                               | P     | Coco                | 73.92 | I                  | A                  | P 73.92 |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
|                                          |                       |                                               |       |                     |       |                    |                    |         |
| TOTAL                                    |                       |                                               | P     |                     |       |                    |                    | P 70.00 |

II.—(LAND, (URBAN)

| PER OWNER'S DECLARATION                               |                            |        | ASSESSOR'S FINDINGS |      |                     |       |
|-------------------------------------------------------|----------------------------|--------|---------------------|------|---------------------|-------|
| KIND OF LAND<br>(As residential,<br>Commercial, etc.) | AREA<br>(In square meters) | VACUUM | KIND OF LAND        | AREA | CLASSIFICA-<br>TION | VALUR |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |
|                                                       |                            |        |                     |      |                     |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

## PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                              |                            | ASSESSOR'S FINDINGS                 |                 |                |          |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|-----------------|----------------|----------|
| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCTS | CLASSIFICATION | VALUE    |
|                                     |                                              | P                          | 1200000                             | 8760            | I A            | P 366.00 |
|                                     |                                              |                            |                                     |                 |                |          |
|                                     |                                              |                            |                                     |                 |                |          |
|                                     |                                              |                            |                                     |                 |                |          |
|                                     |                                              |                            |                                     |                 |                |          |
|                                     |                                              |                            |                                     |                 |                |          |
| TOTAL                               |                                              | P                          |                                     |                 |                | P 370.00 |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

§376—2

A-1823-12



7-014-09-046

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 400)

## ANNEX 3

Owner Juan Acuña

Pinacid

Administrador Apolinaria M. Amedo

Bag-ong Lungsod Tandag

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Rosario Tandag Surigao del Sur

(Number and Street)

(Barangay/District)

(1) undeposited / CN / (Bosch)

Certificate of Title No.

Cadastral Lot No. 37 28

Assessor's Lot No.

**Boundaries:**

Black Wa

North: lot - 3727

South. 104 - 3329

East: National Highway

West: 104-3730

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |       |       |            |                |
|---------------------|------|-------|---------------------|-------|-------|------------|----------------|
| Kind                | Area | Value | Kind                | Area  | Class | Unit Value | Market Value   |
|                     |      |       | COLORAND            | 43.24 | 1st   | \$1000.00  | 1300           |
|                     |      |       |                     |       |       |            |                |
|                     |      |       |                     |       |       |            |                |
|                     |      |       |                     |       |       |            |                |
|                     |      |       |                     |       |       |            |                |
|                     |      |       |                     |       |       |            |                |
|                     |      |       |                     |       |       |            |                |
| Total               |      |       | Total               |       |       |            | 1300<br>\$1300 |

**ADJUSTED MARKET VALUE**  
**1 (b) PLANTS & TREES**

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS         |          |            |              |
|---------------------|----------|-------|-----------------------------|----------|------------|--------------|
| Kind                | No./Area | Value | Kind                        | No./Area | Unit Value | Market Value |
|                     |          |       | Market Value                |          | 100%       | 100%         |
|                     |          |       | Adjustments                 |          |            |              |
|                     |          |       | (a) along or no rd frontage |          | 0%         |              |
|                     |          |       | (b) area of road            |          | 0%         |              |
|                     |          |       | (c) kind of market (pob)    |          | 2%         |              |
|                     |          |       | Total Adjustments           |          | 2%         |              |
|                     |          |       | Adjusted Market Value       |          | 98%        |              |
|                     |          |       | Total                       |          |            |              |
|                     |          |       | Adjusted Market Value       |          |            |              |
| Total               |          |       |                             |          |            |              |

CANCELLED BY IDN  
 TAX EFFECTIVE  
 11/19/96  
 DATE

CERTIFIED MACHINE COPY  
 ROSELYN A. FABIOSA  
 Administrative Officer V  
 Sangguniang Pangkalahatan  
 Capitol Hills, Taguig City  
 Date: 11/19/96

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |             |             |
|---------------------|------|-------|---------------------|------|-------------|-------------|-------------|
| Kind                | Area | Value | KIND                | AREA | Unit Values | Adjustments | Marks Value |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
|                     |      |       |                     |      |             |             |             |
| Total               |      |       | Total               |      |             |             |             |

~~MARTIN & RAMOS~~

Asst. Prov. T. Asg. Ser.

IMPORTANT! Issued for taxation purposes and should not be considered as title to the property.

UNCLASSIFIED



# DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 76) ANNEX -

Owner of property Juan Acevada, Residence Cambating  
(Street Number or Barrio)

Municipality Tago, Province Surigao Del Sur

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Cambating, Tago, Surigao Del Sur  
(Municipality) (Province)

Certificate of Title No. \_\_\_\_\_ Cad. Lot No. \_\_\_\_\_, Assessor's \_\_\_\_\_  
Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:

North Basilia Acevada South Basilia Acevada

East Prov. Road West Basilia Acevada

(State streets or streams by which bounded, or names of owners of adjoining lands)

## I.-LAND (RURAL) based under 1973 TD-99

|                              | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |      |                |              |
|------------------------------|-------------------------|-----------|----------------|--------------|---------------------|------|----------------|--------------|
|                              | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value, 200%   |                         |           |                | P. _____     | _____               | 4533 |                | 500.00       |
| 2. Adjustments:              |                         |           |                |              |                     |      |                |              |
| (a) Along rd./ no rd. outlet |                         |           |                |              |                     |      |                |              |
| (b) Kms. to all weather rd.  |                         |           |                |              |                     |      |                |              |
| (c) Kms. to market (pub.)    |                         |           |                |              |                     |      |                |              |
| 3. Total adjustment          |                         |           |                |              |                     |      |                | 500.00       |
| 4. Adj. Market Value (1-8)   |                         |           |                |              |                     |      |                | 500.00       |
|                              | TOTAL                   |           |                | P. _____     | TOTAL               |      |                | 500.00       |

## II.-(URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | MARKET VALUE |
|                                              |                         | P. _____     |                     |      |              |
|                                              |                         | P. _____     |                     |      |              |
|                                              |                         | P. _____     |                     |      |              |
| TOTAL                                        |                         | P. _____     |                     |      |              |

## III.-IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

## PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           | P. _____     | _____                           |                 |                | 2090.00      |
|                                     |                                           | P. _____     |                                 |                 |                |              |
|                                     |                                           | P. _____     |                                 |                 |                |              |
| TOTAL                               |                                           | P. _____     |                                 |                 |                | 2090.00      |
| % adjusted market value             |                                           |              |                                 |                 |                | 2090.00      |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

MERTIL C. RAMOS  
Asst. Prov. Assessor

IMPORTANT: Issued for taxation purposes only and should not be considered as title to the property

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 464)

## ANNEXE

Owner **JUAN ACEVEDO**

## CAMBATING

Administrator

(Address)

(Address)

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property (A) CAMBATING (B) VICTORIA TAGO SURIGAO DEL SUR

(Number and Street)

(Barangay/District)

(Municipality/City/Province)

Certificate of Title No.

Cadstral Lot No.

Assessor's Lot No.

**Boundaries:**

Block No.

North: BASILTA A. JENNINO

South ~~HERBIANA~~ ACEVEDO

East: PROV'L ROAD

West: NEMESIA ACEVEDO

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## F (5) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION      |           |       | ASSESSOR'S FINDINGS                                                                                                                                                                                                                      |           |       |            |              |
|--------------------------|-----------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|------------|--------------|
| Kind                     | Area      | Value | Kind                                                                                                                                                                                                                                     | Area      | Class | Unit Value | Market Value |
| 000                      | 4533 Has. |       | 000                                                                                                                                                                                                                                      | 4533 Has. | 1st   | 2100       | 950.00       |
| NO SWORN STATEMENT FILED |           |       | <div style="border: 2px solid black; padding: 5px; transform: rotate(-5deg);"> <p><b>CANCELLED BY:</b></p> <p>TAX DEC. NO. <u>21</u></p> <p>EFFECTIVE <u>198</u></p> <p>DATE <u>6-19-84</u></p> <p>FILE Total <u>Adm. Fee</u></p> </div> |           |       |            |              |
|                          |           |       |                                                                                                                                                                                                                                          |           |       |            |              |
| Total                    |           |       |                                                                                                                                                                                                                                          |           |       |            | 930.00       |

ADJUSTED MARKET VALUE  
I (b) PLANTS & TREES

### OWNER'S DECLARATION

## ASSESSOR'S FINDINGS

| Kind | No./Area | Value                           | Kind | No./Area | Unit Value | Market Value |
|------|----------|---------------------------------|------|----------|------------|--------------|
|      |          | Market Value                    |      |          | 100%       |              |
|      |          | Adjustments                     |      |          |            |              |
|      |          | (a) Along or no rd frontage 0 % |      |          |            |              |
|      |          | (b) kms. to all weather rd 0 %  |      |          |            |              |
|      |          | (c) kms to market (post) 0 %    |      |          |            |              |
|      |          | Total Adjustments 2 %           |      |          |            |              |
|      |          | Adjusted Market Value 3 %       |      |          |            |              |
|      |          | Total                           |      |          |            |              |
|      |          | Adjusted Market Value           |      |          |            |              |

**CERTIFIED MACHINE COPY**

*Roselyn A. Fabiosa*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Sangguniang Pangasinan  
 Capitol Hills, Tandang City

Date: 4/24/24

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |             |              |
|---------------------|------|-------|---------------------|------|-------------|-------------|--------------|
| Kind                | Area | Value | KIND                | AREA | Unit Values | Adjustments | Market Value |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
| Total               |      |       | Total               |      |             |             | P            |

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.

MARTIN B. RAMOS  
Asst. Prov'l. Assessor



728  
vided

PROVINCIAL FORM No. REVISED)

Tax Declaration No. 99

# DECLARATION OF REAL PROPERTY—(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

ANNEX-  
Combating

J-34

Owner of property..... Juan Acevedo ..... Residence .....  
Municipality..... TAGO ..... Province..... Surigao .....  
Administrator of property..... Residence .....  
Municipality..... Province.....

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property ..... Combating ..... Tago ..... Surigao .....  
(Barrio) (Municipality) (Province)  
Certificate of Title No. .... Cadastral Lot No. .... Assessor's { Lot No. ....  
Block No. ....  
Boundaries:  
North ..... Basilia Acevedo ..... South ..... Bebiana Acevedo .....  
East ..... Provincia Road ..... West ..... Nemesia .....  
(State streets or streams by which bounded, or names of owners of adjoining lands)

### I.—LAND (RURAL)

| PER OWNER'S DECLARATION(*)               |                       |                                             |       | ASSESSOR'S FINDINGS |       |                                                  |         |
|------------------------------------------|-----------------------|---------------------------------------------|-------|---------------------|-------|--------------------------------------------------|---------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>PER HECTARE | VALUE | KIND OF<br>LAND     | AREA  | CLASSIFICATION<br>PRODUCT-<br>ACCESSI-<br>BILITY | VALUE   |
|                                          |                       |                                             | P     | Coco                | .4533 | Ha 1-a                                           | P 45.33 |
| TOTAL                                    |                       |                                             |       | P 50.00             |       |                                                  |         |

### II.—LAND (URBAN)

| PER OWNER'S DECLARATION                               |                            |       | ASSESSOR'S FINDINGS |      |       |
|-------------------------------------------------------|----------------------------|-------|---------------------|------|-------|
| KIND OF LAND<br>(As residential,<br>Commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND        | AREA | VALUE |
|                                                       |                            | P     |                     |      | P     |
| TOTAL                                                 |                            |       | P                   |      |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

#### PLANTS AND TREES

| PER OWNER'S DECLARATION                |                                                 |                                 | ASSESSOR'S FINDINGS                       |                   |          |
|----------------------------------------|-------------------------------------------------|---------------------------------|-------------------------------------------|-------------------|----------|
| KIND AND NUMBER OF<br>PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not<br>value) | VALUE<br>(Of improve-<br>ments) | KIND AND NUMBER<br>OF PLANTS AND<br>TREES | ANNUAL<br>PRODUCT | VALUE    |
|                                        |                                                 | P                               | 87 Coco                                   | 8960              | P 261.00 |
| TOTAL                                  |                                                 |                                 | P 260.00                                  |                   |          |

(\*) (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)  
2379-2

MARTIN G. RAMOS  
Asst. Prov. Assessor

IMPORTANT.—Issued for taxation purposes only and should not be considered as title to the property



# DECLARATION OF REAL PROPERTY — (PROVINCIAL)

(Filed under Commonwealth Act No. 530)

ANNEX -

J-35

Owner of property Basilia Acevedo, Residence Combating  
(St. No. or barrio)  
Municipality Tuguegarao, Province Cagayan  
Administrator of property Basilia Acevedo, Residence Combating  
(St. No. or barrio)  
Municipality Tuguegarao, Province Cagayan

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Combating (Barrio), Tuguegarao (Municipality), Cagayan (Province)  
Certificate of Title No. 1000, Cadastral Lot No. 1, Assessor's 1  
Block No. 1  
Boundaries:  
North Basilia Acevedo South Basilia Acevedo  
East provincial road West Heredia Acevedo  
(State streets or streams by which bounded, or names of owners of adjoining lands)

### 1.—LAND (RURAL)

| PER OWNER'S DECLARATION(*)               |                       |                                             |       | ASSESSOR'S FINDINGS |       |                                              |         |
|------------------------------------------|-----------------------|---------------------------------------------|-------|---------------------|-------|----------------------------------------------|---------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE<br>ANNUAL<br>PRODUCT<br>PER HECTARE | VALUE | KIND OF LAND        | AREA  | CLASSIFICATION<br>PRODUCTIVITY ACCESSIBILITY | VALUE   |
|                                          |                       |                                             | P     | 1000                | 4.533 | 1 a                                          | P 45.33 |
| TOTAL                                    |                       |                                             |       | 50.00               |       |                                              |         |

### II.—LAND (URBAN)

| PER OWNER'S DECLARATION                            |                            |       | ASSESSOR'S FINDINGS |      |       |
|----------------------------------------------------|----------------------------|-------|---------------------|------|-------|
| KIND OF LAND<br>(As residential, commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND        | AREA | VALUE |
|                                                    |                            | P     |                     |      | P     |
| TOTAL                                              |                            |       | P                   |      |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

#### PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                              |                            | ASSESSOR'S FINDINGS                 |                |         |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|----------------|---------|
| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT | VALUE   |
|                                     |                                              | P                          | 21 0000                             | 6260           | P 21.00 |
| TOTAL                               |                                              |                            | P 21.00                             |                |         |

(\*) (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

MARTIN G. RAMOS  
Asst. Provincial Assessor

IMPORTANT.—Issued for taxation purposes only and should not be considered as title to the property

CERTIFIED  
MACHINE COPY  
ROSELYN A. FABIOSA  
Administrative Officer V  
Cagayan de Sulu  
Capitol Hills, Tandang City  
Date: 10/29/24



294

ANEX -

J-36

Rosario Tancas

144

(Address)

(Address)

### DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

11/11/11

30/10/2020

11. 11. 11. 11.

1971

(Municipality)

Certificate

South: 107-3728

Block No.

West. Int - 3780

OS: via streets, lots, or streams by which bounded an owner of adjacent land

## I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |            |              |
|---------------------|------|-------|---------------------|------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value | Market Value |
|                     |      |       | wood land           | 4478 | 1st   | 3,000.00   | 1340         |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |

20 JULY 1940

1 (b) PLANTS & TREES

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS   |          |            |              |  |
|---------------------|----------|-------|-----------------------|----------|------------|--------------|--|
| Kind                | No./Area | Value | Kind                  | No./Area | Unit Value | Market Value |  |
|                     |          |       | Market Value          |          |            |              |  |
|                     |          |       | Adjustments           |          |            |              |  |
|                     |          |       | (a) Allowance for     |          |            |              |  |
|                     |          |       | (b) Less to           |          |            |              |  |
|                     |          |       | (c) Less to           |          |            |              |  |
|                     |          |       | Total Adjustments     |          |            |              |  |
|                     |          |       | Adjusted Market Value |          |            |              |  |
|                     |          |       | Total                 |          |            |              |  |

**CANCELLED BY**  
**TAX OFFICE**  
**DATE**

**Rayhan**  
**ROSELYN FABIOSA**  
**Chief of Office**  
**Langgapan ng Saneang Pangasinan**  
**Abat Hills, Abat City**  
**6/29/20**

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

[illegible][illegible][illegible]

**IMPORTANT:** Based for transfer purposes and should not be considered as title to the property.

~~MARTIN D. AMOS~~



5-37

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 464)

|                                                                                        |  |                                              |
|----------------------------------------------------------------------------------------|--|----------------------------------------------|
| <b>HERNANDEZ OF NESTOR SERRA</b><br>Owner ( <b>CYNTHIA, FRANCISCO &amp; ADIEL TY</b> ) |  | <b>2427 BAUTISTA ST. MANILA</b><br>(Address) |
| Administrator <b>ADELA SERRA TY</b>                                                    |  | <b>TANDAG</b><br>(Address)                   |

| DESCRIPTION AND OTHER PARTICULARS OF PROPERTY |  | AMOUNT |
|-----------------------------------------------|--|--------|
| 1. <u>Real Estate</u>                         |  |        |
| 2. <u>Personal Property</u>                   |  |        |
| 3. <u>Intangible Property</u>                 |  |        |
| 4. <u>Other</u>                               |  |        |
| 5. <u>Summary</u>                             |  |        |
| 6. <u>Remarks</u>                             |  |        |

Location of Property **(S) DAPIA (B) VICTORIA TAGO SURIGAO DEL SUR**  
 (Number and Street) (Barangay/District) (Municipality/City/Province)  
 Certificate of Title No. \_\_\_\_\_ Cadastral Lot No. \_\_\_\_\_ Assessor's Lot No. \_\_\_\_\_  
 Boundaries: \_\_\_\_\_ Block No. \_\_\_\_\_

North: AGUSTIN ACEVEDO South: PROVINCIAL ROAD  
East: HEIRS OF NESTOR SERRA TY West: HEIRS OF NESTOR SERRA TY

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION      |       |       | ASSESSOR'S FINDINGS |       |          |            |              |
|--------------------------|-------|-------|---------------------|-------|----------|------------|--------------|
| Kind                     | Area  | Value | Kind                | Area  | Class    | Unit Value | Market Value |
| COCO                     | .6840 |       | COCO                | .6840 | Hall 2nd | 1600       | 1,090.00     |
| NO SWORN STATEMENT FILED |       |       | REVISION            |       |          |            |              |
| 00.00                    |       |       | 0.00                |       |          |            |              |
| Total                    |       |       | Total               |       |          |            | 1,070.00     |

ADJUSTED MARKET VALU

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS           |      |          |            |              |
|---------------------|----------|-------|-------------------------------|------|----------|------------|--------------|
| Kind                | No./Area | Value | Market Value                  | Kind | No./Area | Unit Value | Market Value |
|                     |          |       | 100%                          | 6060 | 41       | 24         | 980.00       |
|                     |          |       | Adjustments                   |      |          |            |              |
|                     |          |       | (a) Along or no percentage 0% |      |          |            |              |
|                     |          |       | (b) Rise, for all weather 40% |      |          |            |              |
|                     |          |       | (c) kms to market (pub) 2%    |      |          |            |              |
|                     |          |       | Total Adjustments 2%          |      |          |            |              |
|                     |          |       | Adjusted Market Value 98%     |      |          |            |              |
|                     |          |       | Total                         |      |          |            | R 960.00     |
|                     |          |       | Adjusted Market Value         |      |          |            |              |
| Total               |          |       |                               |      |          |            |              |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |             |              |
|---------------------|------|-------|---------------------|------|-------------|-------------|--------------|
| Kind                | Area | Value | KIND                | ARBA | Unit Values | Adjustments | Market Value |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |

# FIELD SHEET

~~MARTIN G. RAMOS~~

Asst. Prov. Assessor

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.



RPA FORM NO. 1  
TAX DECLARATION NO. 1106

Property Index No. NS-19-014-N-020

(Filed Under Presidential Decree No. 464, as Amended)

## ANNEX

Heirs of Nestor Serra TY  
Owner (Cynthia, Frances & Adiel TY) Address 2427 Bautista St, Singalong, Mula.  
Administrator Adela Serra TY Address Jandag

Location of Property Dapia, Alvario, Tordag, Sinegar del Sur  
(Number & Street or Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cad. Lot No. 5N3-5712 Assessor's Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

North: LOT 3749 South: NATIONAL HIGHWAY  
East: LOT 3749 West: LOT 3754

(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |       |       |            |              |
|---------------------|------|-------|---------------------|-------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area  | Class | Unit Value | Market Value |
|                     |      | P     | Coccoland           | .1768 | 1st   | 7100       | P 240.00     |
|                     |      |       |                     |       |       |            |              |
|                     |      |       |                     |       |       |            |              |
|                     |      |       |                     |       |       |            |              |
| Total               |      | P     | Total               |       |       |            | P 240.00     |

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |     |            |              |
|---------------------|-----|-------|----------------------------------------|-----|------------|--------------|
| Kind                | No. | Value | Kind                                   | No. | Unit Value | Market Value |
|                     |     |       | Market Value                           |     | 100%       |              |
|                     |     |       | Adjustments:                           |     |            |              |
|                     |     |       | (a) Along or no road frontage          |     | 0%         |              |
|                     |     |       | (b) 0 kms. to all-weather rd.          |     | 0%         |              |
|                     |     |       | (c) 4 kms. to market (pub.)            |     | 2%         |              |
|                     |     |       | Total Adjustments                      |     | 2%         |              |
|                     |     |       | Adjusted Market Value                  |     |            |              |
|                     |     |       | Total                                  |     |            |              |
|                     |     |       | Total for land, plant and trees        |     |            |              |
|                     |     |       | Adjusted value for land, plant & trees |     |            |              |
| <b>Total</b>        |     |       |                                        |     |            |              |

**CERTIFIED MACHINE COPY**

**ROSELIA A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sarangkaniang Panlalawigan  
Capitol Hills, Tandang City

Date: 6/12/14

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS                                                                                                                                         |      |            |            |              |
|---------------------|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------|------------|--------------|
| Kind                | Area | Value | Kind                                                                                                                                                        | Area | Unit Value | Adjustment | Market Value |
|                     |      |       | <div style="border: 1px solid black; padding: 5px;"> REVISID BY TCA<br/> DURING 1984 GENERAL REVISION<br/> WITH TAX EFFECTIVE IN 85<br/> <br/> <br/> </div> |      |            |            |              |
| Total               | P    |       | Total                                                                                                                                                       |      |            |            | 393          |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

**IMPORTANT:** – Issued for taxation purposes only and should not be considered as title to the property.

~~MARTIN G. RAMOS~~  
~~Asst. Prov'l. Assessor~~

## ANNEX

(FILED UNDER PRESIDENTIAL DECREE NO. 76)

"J-39"

**IMPORTANT!—**Issued for taxation purposes only and should not be considered as title to the property

| R--LAND (RURAL)           |           |                |              |                     |       |                |              |  |
|---------------------------|-----------|----------------|--------------|---------------------|-------|----------------|--------------|--|
| PER OWNER'S DECLARATION   |           |                |              | ASSESSOR'S FINDINGS |       |                |              |  |
| KIND OF LAND              | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA  | CLASSIFICATION | MARKET VALUE |  |
| Coco                      | .6840     | 2nd            | P 550.00     | coco                | .6840 | 2nd            | RS50.00      |  |
| 1. Base Market Value 100% |           |                |              |                     |       |                |              |  |
| 2. Adjustments: P         |           |                |              |                     |       |                |              |  |
| (a) Along rd./ 0 %        |           |                |              |                     |       |                |              |  |
| (b) Kms. to all 0 %       |           |                |              |                     |       |                |              |  |
| (c) 3.1 kms. to 2 %       |           |                |              |                     |       |                |              |  |
| market (pop.) 2 %         |           |                |              |                     |       |                |              |  |
| 3. Total adjustment 2 %   |           |                |              |                     |       |                |              |  |
| 4. Adj. Market Value 98   |           |                |              |                     |       |                |              |  |
| (1-3) 0 %                 |           |                |              |                     |       |                |              |  |
| TOTAL                     |           |                | P 550.00     | TOTAL               |       |                | RS50.00      |  |
|                           |           |                | P 540.00     |                     |       |                | RS40.00      |  |

## II.-(URBAN)

| PER OWNER'S DECLARATION                                                                                                                          |                            |                 | ASSESSOR'S FINDINGS |      |                     |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------|---------------------|------|---------------------|-----------------|
| KIND OF LAND<br>(Residential,<br>commercial, etc.)                                                                                               | AREA<br>(In square meters) | MARKET<br>VALUE | KIND OF LAND        | AREA | CLASSI-<br>fication | MARKET<br>VALUE |
| <b>REVISED BY TDN 1983 VICTORIA</b><br><b>DURING 1978 GENERAL REVISION</b><br><b>WITH TAX EFFECTIVE 1980</b><br><b>ANNOTATED BY: [Signature]</b> |                            |                 |                     |      |                     |                 |
| TOTAL                                                                                                                                            |                            |                 |                     |      |                     |                 |

DATED MACHINE COPY

III.—IMPROVEMENTS, INCLUDING MACHINERY  
(If more space is needed, attach separate statement)

## PLANTS AND TREES

| PERSON OWNER'S DECLARATION          |                                           |              | ASSESSOR'S FINDINGS             |                 |                             |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|-----------------------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION MARKET VALUE |
| 41 Coco prod.                       |                                           | ₹ 780.00     | 41 coco prod.                   |                 | 2nd ₹ 780.00                |
|                                     |                                           |              |                                 |                 |                             |
|                                     |                                           |              |                                 |                 |                             |
|                                     |                                           |              |                                 |                 |                             |
| TOTAL                               |                                           | ₹ 780.00     |                                 |                 | ₹ 780.00                    |
| 98                                  | adjusted market value                     | ₹ 760.00     |                                 |                 | ₹ 760.00                    |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

7-562...24(50)...9/72-1

MARTIN G. RAMOS  
Asst. Prov'l. Assessor



17519

## DECLARATION OF REAL PROPERTY--(PROVINCIAL)

(Filed under Commonwealth Act No. 530)

Owner of property  
(Cynthia, Francis & Adiel Ty)

, Residence 2427 Bautista St.

(Street Number or Barricade)

Municipality Singalong

Province Manila

Administrator of property

Residence

(Street Number or Barrio)

Municipality

Province

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Dapia, Tago, Surigao del Sur

(Barrio)

(Municipality)

(Province)

Cert. of Title No.

Cad. Lot No.

### Assessors

(Lot No.

*Boundaries:*

Block No.

North: Agustin Acevedo

South Provincial Road

East: Heirs of Nestor Ty

West Hairs of Nestor Ty

(State streets or streams by which bounded, or names of owners of adjoining lands):

## I-LAND (EURAL)

| PER OWNER'S DECLARATION     |              |       |                |         | ASSESSOR'S FINDINGS |      |                |         |
|-----------------------------|--------------|-------|----------------|---------|---------------------|------|----------------|---------|
|                             | KIND OF LAND | AREA  | CLASSIFICATION | VALUE   | KIND OF LAND        | AREA | CLASSIFICATION | VALUE   |
| 1. Base Value _____ 100%    | Coco         | .6840 | Ha.            | ₹ 68.40 |                     |      |                | ₹ _____ |
| 2. Adjustments:             |              |       |                |         |                     |      |                |         |
| (a) Along _____ rd./        |              |       |                |         |                     |      |                |         |
| _____ ord. outlet           |              |       |                |         |                     |      |                |         |
| (b) _____ Kms. to all       |              |       |                |         |                     |      |                |         |
| _____ weather rd.           |              |       |                |         |                     |      |                |         |
| (c) _____ Kms. to           |              |       |                |         |                     |      |                |         |
| _____ market (pub.)         |              |       |                |         |                     |      |                |         |
| 3. Total adjustment _____ % | TOTAL        | .6840 | Ha.            | ₹ 70.00 | TOTAL               |      |                | ₹ _____ |
| 4. Adj. Value (1-3) _____ % |              |       |                |         |                     |      |                |         |

II—CURBANS

| PER OWNER'S DECLARATION                           |                           |       | ASSESSOR'S FINDINGS |      |                     |       |
|---------------------------------------------------|---------------------------|-------|---------------------|------|---------------------|-------|
| KIND OF LAND<br>(Residential<br>commercial, etc.) | AREA IN<br>(Squarometers) | VALUE | KIND OF LAND        | AREA | CLASSI-<br>FICATION | VALUE |
|                                                   |                           |       |                     |      |                     |       |
|                                                   |                           |       |                     |      |                     |       |
|                                                   |                           |       |                     |      |                     |       |
|                                                   |                           |       |                     |      |                     |       |
| TOTAL                                             |                           |       |                     |      |                     |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

## PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                               |        | ASSESSOR'S FINDINGS             |                |                |       |
|-------------------------------------|-----------------------------------------------|--------|---------------------------------|----------------|----------------|-------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT<br>Give quantity,<br>not value | VALUE  | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCT | CLASSIFICATION | VALUE |
| 41 Coco trees prod.                 |                                               | 123.00 |                                 |                |                |       |
|                                     |                                               |        |                                 |                |                |       |
|                                     |                                               |        |                                 |                |                |       |
|                                     |                                               | 120.00 |                                 |                |                |       |
|                                     |                                               |        |                                 |                |                |       |
|                                     |                                               |        |                                 |                |                |       |
|                                     |                                               |        |                                 |                |                |       |

**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Saraguniang Panlalana

6/09/2018

\*Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.

1991

68 ... 2

~~MARTIN G. RAMOS~~  
~~Asst. Prov'l. Assessor~~

**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property.



# DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 76) ANNEX

Owner of property ~~Julio Acavedo~~, Residence ~~Combating~~  
(Street Number or Barrio)

Municipality ~~Tago~~, Province ~~Burigas del Sur~~

Administrator of property, Residence  
(Street Number or Barrio)

Municipality, Province

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property ~~Combating, Tago, Burigas del Sur~~  
(Municipality) (Province)

Certificate of Title No. Cad. Lot No. Assessor's  
Block No.

Boundaries:

North: ~~Julio Acavedo~~ South: ~~Basilia Acavedo~~

East: ~~Prov. Road~~ West: ~~Fernando Acavedo~~  
(State streets or streams by which bounded, or names of owners of adjoining lands)

### I. LAND (RURAL)

|                             | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |      |                |              |
|-----------------------------|-------------------------|-----------|----------------|--------------|---------------------|------|----------------|--------------|
|                             | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value 100%   |                         |           | P              |              |                     |      |                |              |
| 2. Adjustments:             |                         |           |                |              |                     |      |                |              |
| (a) Along rd./no rd. outlet |                         |           |                |              |                     |      |                |              |
| (b) Kms. to all weather rd. |                         |           |                |              |                     |      |                |              |
| (c) Kms. to market (pub.)   |                         |           |                |              |                     |      |                |              |
| 3. Total adjustment         |                         |           |                |              |                     |      |                |              |
| 4. Adj. Market Value (1-3)  |                         |           |                |              |                     |      |                |              |
|                             | TOTAL                   |           | P              |              | TOTAL               |      |                | P 500.00     |
|                             |                         |           | P              |              |                     |      |                | P 500.00     |

### II. (URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |                |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
|                                              |                         | P            |                     |      |                | P            |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
| TOTAL                                        |                         | P            |                     |      |                | P            |

### III. IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

#### PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           | P            |                                 |                 |                |              |
|                                     |                                           |              | 91 Decayed                      |                 |                | P 2180.00    |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
| TOTAL                               |                                           | P            |                                 |                 |                | P 2180.00    |
| % adjusted market value             |                                           |              |                                 |                 |                | P 2180.00    |

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

IMPORTANT: Issued for taxation purposes only and should not be considered as title to the property

MARTIN RAMOS  
Asst. Prov. Assessor

CERTIFIED MACHINE COPY  
ROSELYN A. FABIOSA  
Administrative Officer V  
Bureau of Land Management  
Capitol Hill, Taguig City  
Date 4/24/24



ANNEX =

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

(Address)

(Address)

Location of Property 1111 11th St. N. Minneapolis, Minn.

(Number and Street)

(Barangay/District)

(Municipality/City/Province)

Certificate of Title No.

Cadastral Lot No.

Assessor's Lot No.

**Boundaries:**

Block No.

North: [REDACTED]

South: \_\_\_\_\_

East: [REDACTED]

West.

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |            |              |
|---------------------|------|-------|---------------------|------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value | Market Value |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |

ADJUSTED MARKET VALUE  
1 (b) PLANTS & TREES

| OWNER'S DECLARATION |          |       | ASSESSOR'S FINDINGS                 |      |          |            |              |
|---------------------|----------|-------|-------------------------------------|------|----------|------------|--------------|
| Kind                | No./Area | Value |                                     | Kind | No./Area | Unit Value | Market Value |
|                     |          |       | Market Value _____ 100%             |      |          |            |              |
|                     |          |       | Adjustments                         |      |          |            |              |
|                     |          |       | (a) Along or no rd frontage _____ % |      |          |            |              |
|                     |          |       | (b) kms to all weather rd _____ %   |      |          |            |              |
|                     |          |       | (c) kms to market (pub) _____ %     |      |          |            |              |
|                     |          |       | Total Adjustments _____ %           |      |          |            |              |
|                     |          |       | Adjusted Market Value _____ %       |      |          |            |              |
|                     |          |       | Total                               |      |          |            |              |
|                     |          |       | Adjusted Market Value               |      |          |            |              |
| Total               |          |       |                                     |      |          |            |              |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

[illegible]

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA  
Administrative Officer V

Capitol Hills, Tandang City

Date: 6/7/2014

17

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.

~~MARTIN G. RAMOS~~  
~~Asst. Prov. Assessor~~  
~~FIELD SHEET~~



**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property



(PROVINCIAL FORM No. 1)  
Property Index No.

(Revised 1973)

Declaration No. 5451

## DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 76)

ANNEX -

Owner of property JOSEPH A. ACOVEDO, Residence San Antonio  
(Street, Number or Barrio)

Municipality Tago, Province Surigao Del Sur

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

### DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property San Antonio, Tago Surigao Del Sur  
(Barrio) (Municipality) (Province)

Certificate of Title No. \_\_\_\_\_, Cad. Lot No. \_\_\_\_\_, Assessor's \_\_\_\_\_  
Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:

North: Jun Acovedo South: Marcelo Acovedo

East: Manila Acovedo West: Luis Acovedo

(State streets or streams by which bounded, or names of owners of adjoining lands)

### I. LAND (RURAL)

|                             | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |        |                |              |
|-----------------------------|-------------------------|-----------|----------------|--------------|---------------------|--------|----------------|--------------|
|                             | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA   | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value 100%   |                         |           |                | P            | Rice                | 1.1801 | 1st            | P270.00      |
| 2. Adjustments:             |                         |           |                |              |                     |        |                |              |
| (a) Along rd. outlet        |                         |           |                |              |                     |        |                |              |
| (b) Kms. to all weather rd. |                         |           |                |              |                     |        |                |              |
| (c) Kms. to market (pub.)   |                         |           |                |              |                     |        |                |              |
| 3. Total adjustment         |                         |           |                |              |                     |        |                |              |
| 4. Adj. Market Value (1-3)  |                         |           |                |              |                     |        |                |              |
|                             | TOTAL                   |           |                | P            | TOTAL               |        |                | P270.00      |
|                             |                         |           |                |              |                     |        |                | P270.00      |

### II. (URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |                |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
|                                              |                         | P            |                     |      |                | P            |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
| TOTAL                                        |                         | P            |                     |      |                | P            |

### III. IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

#### PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           | P            |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
| TOTAL                               |                                           | P            |                                 |                 |                |              |
| % adjusted market value             |                                           |              |                                 |                 |                |              |

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA

Administrative Officer V

Taguig City, Taguig City

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)



Rob. Tandang

(Address)

**Abstract**

## (Municipality/City/Region)

Assessor's Lot No.

Block No.

West: lot - 3737

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## ASSESSOR'S FINDINGS

ADJUSTED NET VALUE

### CONCLUSIONS AND FINDINGS

**CERTIFIED MACHINE COPY**

ROSELYNE EABIOSA

Administrative Officer V  
Tanggapan ng Sangguniang Pambalawigan  
Capitol Hills, Tandang City

Date: 1/19/07

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |           |              |
|---------------------|------|-------|---------------------|------|-------------|-----------|--------------|
| KIND                | Area | Value | KIND                | AREA | Unit Values | Additions | Market Value |
|                     |      |       |                     |      |             |           |              |
|                     |      |       |                     |      |             |           |              |
|                     |      |       |                     |      |             |           |              |
|                     |      |       |                     |      |             |           |              |
|                     |      |       |                     |      |             |           |              |
| Total               |      |       |                     |      |             |           |              |

~~ATTN: RANCS~~  
~~Training Officer~~

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.



(Filed under Commonwealth Act No. 530)

(PROVINCIAL)

Owner of property... Basilio Acavado... Residence 48 Camating  
Municipality... Tago... Province... 47 (St. No. or barrio)  
Administrator of property... Residence...  
Municipality... Province... (St. No. or barrio)

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property . . . Combating . . . Togo . . . Benin  
(Barrio) . . . (Municipality) . . . (Province)

Certificate of Title No. . . . ., Cadastral Lot No. . . . ., Assessor's { Lot No. . .  
Block No. . .

*Boundaries:*

North . . . Julisa Acosta . . . . . South . . . Juan Acosta

East . . . . . Honolulu, Hawaii . . . . . West . . . . . San Francisco

(State streets or streams by which bounded, or names of owners of adjoining lands)

### 1.—LAND (RURAL)

| PER OWNER'S DECLARATION(*)               |                       |                                          |       | ASSESSOR'S FINDINGS |      |                   |                    |       |
|------------------------------------------|-----------------------|------------------------------------------|-------|---------------------|------|-------------------|--------------------|-------|
| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE ANNUAL<br>PRODUCT<br>PER HECTARE | VALUE | KIND OF<br>LAND     | AREA | CLASSIFICATION    |                    | VALUE |
|                                          |                       |                                          |       |                     |      | PRODUC-<br>TIVITY | ACCESSI-<br>BILITY |       |
|                                          |                       |                                          | P     | Rice                | 1.01 | 1                 | 2                  | 2     |
|                                          |                       |                                          |       |                     |      |                   |                    |       |
|                                          |                       |                                          |       |                     |      |                   |                    |       |
|                                          |                       |                                          |       |                     |      |                   |                    |       |
|                                          |                       |                                          |       |                     |      |                   |                    |       |
| TOTAL                                    |                       |                                          |       |                     |      |                   |                    |       |

## II.—LAND (URBAN

| PER OWNER'S DECLARATION                               |                            |       | <del>ASSESSOR'S FINDINGS</del> |      |             |       |
|-------------------------------------------------------|----------------------------|-------|--------------------------------|------|-------------|-------|
| KIND OF LAND<br>(As residential,<br>Commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND                   | AREA | CLASSIFICA- | VALUE |
|                                                       | P                          |       |                                |      |             | P     |
| TOTAL                                                 | P                          |       |                                |      |             | P     |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

## PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                              |                            | ASSESSOR'S FINDINGS                 |                |                |       |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|----------------|----------------|-------|
| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT | CLASSIFICATION | VALUE |
|                                     |                                              | P                          |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
|                                     |                                              |                            |                                     |                |                |       |
| TOTAL                               |                                              | P                          |                                     |                |                |       |

**CERTIFIED MACHINE COPY**

*Roxana*

**ROSEL A. FABIOSA**  
Administrative Officer V  
Tanggapaning Sampunilang Pahlalawis  
Capitol Hills, Taguig City

1-1987-19

(\*) (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

2379—2

**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property

~~MARIN G. RAMOS~~  
Asst. Provincial Assessor

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA

Administrative Officer V  
Tangrapang Sangguniang Pahlalawigan  
Capitol Hills, Ibadag City

Date: 1.17.21



# DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 76)

ANNEX -

Owner of property Lucilia Acovada, Residence Amabating  
(Street Number or Barrio)

Municipality Taga, Province Surigao Del Sur

Administrator of property \_\_\_\_\_, Residence \_\_\_\_\_  
(Street Number or Barrio)

Municipality \_\_\_\_\_, Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Amabating, Taga Surigao Del Sur  
(Barrio) (Municipality) (Province)

Certificate of Title No. \_\_\_\_\_ Cad. Lot No. \_\_\_\_\_, Assessor's \_\_\_\_\_  
Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

Boundaries:

North: Lucilia Acovada South: Jun Acovada

East: Remon Acovada West: Lucia Acovada

(State streets or streams by which bounded, or names of owners of adjoining lands)

## I. LAND (RURAL) Based under 1973 ED-46

|                              | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |       |                |              |
|------------------------------|-------------------------|-----------|----------------|--------------|---------------------|-------|----------------|--------------|
|                              | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA  | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value 100%    |                         |           |                |              | Rice                | .7801 |                | P 270.00     |
| 2. Adjustments:              |                         |           |                |              |                     |       |                |              |
| (a) Along rd./ no rd. outlet |                         |           |                |              |                     |       | 1st            |              |
| (b) Kms. to all weather rd.  |                         |           |                |              |                     |       |                |              |
| (c) Kms. to market (pub.)    |                         |           |                |              |                     |       |                |              |
| 3. Total adjustment          |                         |           |                |              |                     |       |                |              |
| 4. Adj. Market Value (1-3)   |                         |           |                |              |                     |       |                |              |
|                              | TOTAL                   |           |                |              | TOTAL               |       |                | P 270.00     |
|                              |                         |           |                |              |                     |       |                | P 270.00     |

## II. LAND (URBAN)

| PER OWNER'S DECLARATION                      |                         |              | ASSESSOR'S FINDINGS |      |                |              |
|----------------------------------------------|-------------------------|--------------|---------------------|------|----------------|--------------|
| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
|                                              |                         |              |                     |      |                |              |
| TOTAL                                        |                         |              |                     |      |                |              |

## III. IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

### PLANTS AND TREES

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | MARKET VALUE |
|                                     |                                           |              |                                 |                 |              |
|                                     |                                           |              |                                 |                 |              |
|                                     |                                           |              |                                 |                 |              |
| TOTAL                               |                                           |              |                                 |                 |              |
| % adjusted market value             |                                           |              |                                 |                 |              |

**CERTIFIED MACHINE COPY**  
Rosey Fabiosa  
Administrative Officer V  
Tanggapan ng Sangguniang Pambalayan  
Capitol Hills, Taguig City  
6/19/74

\* (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)



9-014-69-040

# ANNEX

**DECLARATION OF REAL PROPERTY**  
(FILED UNDER PRESIDENTIAL DECREE NO. 400)

Owner (Basilisa) Acmedo

Kasario Tandag  
(Address)

Administrator

## Address

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property Rosario Tandag Surigao del Sur

(Number and Street)

(Baranov/District)

(Initial cost only / City / 7/20/06)

Certificate of Title No.

Cadastral Lot No. 3782

Assessor's Lot No.

**Boundaries:**

Block No.

North: 10 f. - 3733

South: 1st - 3731

East: 104 - 37 30

West: 104 - 3737

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

## I (b) LAND (AGRICULTURAL/MINERAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |             |                |
|---------------------|------|-------|---------------------|------|-------|-------------|----------------|
| Kind                | Area | Value | Kind                | Area | Class | Gross Value | Market Value   |
|                     |      |       | Cropland            | 3564 | 1st   | \$1000.00   | 1070-          |
|                     |      |       |                     |      |       |             |                |
|                     |      |       |                     |      |       |             |                |
|                     |      |       |                     |      |       |             |                |
|                     |      |       |                     |      |       |             |                |
| Total               |      |       | Total               |      |       |             | 1070-<br>1850- |

**ADJUSTED MARKET VALUE**  
**1 (b) PLANTS & TREES**

| OWNER'S DECLARATION                                                 |          |       | ASSESSOR'S FINDINGS   |      |          |            |              |     |  |
|---------------------------------------------------------------------|----------|-------|-----------------------|------|----------|------------|--------------|-----|--|
| Kind                                                                | No./Area | Value | Market Value          | Kind | No./Area | Unit Value | Market Value |     |  |
|                                                                     |          |       | Adjustments           | 100% | 100      | 27         | 30           | 870 |  |
| <div>CANCELLED BY TON<br/>TAX EFFECTIVE<br/>11/19/96<br/>DATE</div> |          |       | (a) Allow or disallow | 0%   |          |            |              |     |  |
|                                                                     |          |       | (b) Allow or disallow | 0%   |          |            |              |     |  |
|                                                                     |          |       | (c) Allow or disallow | 2%   |          |            |              |     |  |
|                                                                     |          |       | Enter Adjustments     | 2%   |          |            |              |     |  |
|                                                                     |          |       | Adjusted Market Value | 98%  |          |            |              |     |  |
| Total                                                               |          |       |                       |      |          |            |              | 870 |  |
| Adjusted Market Value                                               |          |       |                       |      |          |            |              | 798 |  |

## II LAND (RESIDENTIAL, COMMERCIAL, INDUSTRIAL, SPECIAL)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |             |             |              |
|---------------------|------|-------|---------------------|------|-------------|-------------|--------------|
| KIND                | Area | Value | KIND                | AREA | Unit Values | Adjustments | Market Value |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
|                     |      |       |                     |      |             |             |              |
| Total               |      |       | Total               |      |             |             |              |

CERTIFIED MACHINE COPY  
ROSELYN A. TABIOSA  
Administrative Officer V  
Lungsod ng San Guillermo, Pangasinan  
6/29/2017

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA  
Administrative Officer V

**Tanggapan ng Sangguniang Pambansang**

4/24/20

**IMPORTANT:** Issued for taxation purposes and should not be considered as title to the property.

Asst. Provincial Assessor  
MARI G. RAMOS







(Filed under Commonwealth Act No. 530)

## Combating

(St. No. or barrio)

(St. No. or barrier)

(St. No. or barrie)

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

(Barrio)

(Municipality)

.....  
(Province)

{ Lot No. . . . . }

Block No.....

North ~~Ermiando Acevedo~~

South **Margitta Acevedo**

Provincial Road

$\frac{1}{2} \log \frac{1}{2} = -0.5$

(State streets or streams by which bounded, or names of owners of adjoining lands)

### 1.—LAND (RURAL)

PER OWNER'S DECLARATION(\*)

### ASSESSOR'S FINDINGS

| KIND OF LAND<br>(As tobacco, rice, etc.) | AREA<br>(In hectares) | AVERAGE ANNUAL PRODUCT PER HECTARE | VALUE |
|------------------------------------------|-----------------------|------------------------------------|-------|
|                                          |                       | P.                                 |       |
| TOTAL                                    |                       | P.                                 |       |

| KIND OF LAND                                    | AREA  | CLASSIFICATION |               | VALUE   |
|-------------------------------------------------|-------|----------------|---------------|---------|
|                                                 |       | PRODUCTIVITY   | ACCESSIBILITY |         |
| Coco                                            | .4533 | Hs             | 1-a           | p 45.33 |
| CERTIFIED MACHINE COPY                          |       |                |               |         |
| <i>Roselyn A. Fabiosa</i><br>ROSELYN A. FABIOSA |       |                |               |         |

**CERTIFIED MACHINE COPY**

ROSELYN A. FABIOSA  
Administrative Officer V

## II.—LAND (URBAN)

PER OWNER'S DECLARATION

### ASSESSOR'S FINDINGS

| KIND OF LAND<br>(As residential,<br>Commercial, etc.) | AREA<br>(In square meters) | VALUE | KIND OF LAND | AREA | CLASSIFICA<br>TION | VALUE |
|-------------------------------------------------------|----------------------------|-------|--------------|------|--------------------|-------|
|                                                       |                            |       |              |      |                    |       |
|                                                       |                            |       |              |      |                    |       |
|                                                       |                            |       |              |      |                    |       |
|                                                       |                            |       |              |      |                    |       |
| TOTAL                                                 |                            |       |              |      |                    |       |

### III.—IMPROVEMENTS, INCLUDING MACHINERY

(If more space is needed, attach separate statement)

## PLANTS AND TREES

PER OWNER'S DECLARATION

### ASSESSOR'S FINDINGS

| KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT<br>(Give quantity, not value) | VALUE<br>(Of improvements) | KIND AND NUMBER OF PLANTS AND TREES | ANNUAL PRODUCT | CLASSIFICATION | VALUE    |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|----------------|----------------|----------|
|                                     |                                              | P.                         | 91 Coco                             | 7280           | E-1            | P 273.00 |
|                                     |                                              |                            |                                     |                |                |          |
|                                     |                                              |                            |                                     |                |                |          |
|                                     |                                              |                            |                                     |                |                |          |
|                                     |                                              |                            |                                     |                |                |          |
|                                     |                                              |                            |                                     |                |                |          |
| TOTAL                               |                                              | P.                         |                                     |                |                | P 270.00 |

(\*) (Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

**IMPORTANT.**—Issued for taxation purposes only and should not be considered as title to the property

~~MARTIN G. RAMOS~~  
~~Asst. Prov. L. Assessor~~



PROVINCIAL FORM No. (Revised 1973)  
Property Index No.

Declaration No. 5599

# DECLARATION OF REAL PROPERTY

(FILED UNDER PRESIDENTIAL DECREE NO. 16)

ANNEX -

Owner of property CRISTOPH, JESAY Residence Sambating

Municipality Tagu Province Surigao Del Sur

Administrator of property \_\_\_\_\_ Residence \_\_\_\_\_

Municipality \_\_\_\_\_ Province \_\_\_\_\_

## DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of property Sambating, Tagu, Surigao Del Sur

Certificate of Title No. \_\_\_\_\_ Cad. Lot No. \_\_\_\_\_ Assessor's \_\_\_\_\_

Boundaries: \_\_\_\_\_

North: Adala S. Ty South: Exov. Road

East: Exov. Road West: Adala S. Ty

(State streets or streams by which bounded, or names of owners of adjoining lands)

### I. LAND (RURAL)

Based under 1973 TDW-757

|                              | PER OWNER'S DECLARATION |           |                |              | ASSESSOR'S FINDINGS |      |                |              |
|------------------------------|-------------------------|-----------|----------------|--------------|---------------------|------|----------------|--------------|
|                              | KIND OF LAND            | AREA HAS. | CLASSIFICATION | MARKET VALUE | KIND OF LAND        | AREA | CLASSIFICATION | MARKET VALUE |
| 1. Base Market Value         |                         |           |                |              |                     |      |                | 100%         |
| 2. Adjustments               |                         |           |                |              |                     |      |                |              |
| (a) Along rd./ no rd. outlet |                         |           |                |              |                     |      |                |              |
| (b) Kms. to all weather rd.  |                         |           |                |              |                     |      |                |              |
| (c) Kms. to market (pub.)    |                         |           |                |              |                     |      |                |              |
| 3. Total adjustment          |                         |           |                |              |                     |      |                |              |
| 4. Adj. Market Value (1-3)   |                         |           |                |              |                     |      |                |              |
| TOTAL                        |                         |           |                |              |                     |      |                | 280.00       |
|                              |                         |           |                |              |                     |      |                | 280.00       |

REVISED BY TDW-757  
DURING 1978 GENERAL REVISION  
WITH TAX EFFECTIVE 1973

### PER OWNER'S DECLARATION

| KIND OF LAND (Residential, Commercial, etc.) | AREA (In square meters) | MARKET VALUE | KIND OF LAND | AREA | CLASSIFICATION | MARKET VALUE |
|----------------------------------------------|-------------------------|--------------|--------------|------|----------------|--------------|
|                                              |                         |              |              |      |                |              |
|                                              |                         |              |              |      |                |              |
|                                              |                         |              |              |      |                |              |
|                                              |                         |              |              |      |                |              |
| TOTAL                                        |                         |              |              |      |                |              |

CERTIFIED MACHINE COPY

ROSELY A. TABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Pantatawagan  
Davao City

### III. IMPROVEMENTS, INCLUDING MACHINERY (If more space is needed, attach separate statement)

### PLANTS AND TREES Based under 1973 TDW-757

| PER OWNER'S DECLARATION             |                                           |              | ASSESSOR'S FINDINGS             |                 |                |              |
|-------------------------------------|-------------------------------------------|--------------|---------------------------------|-----------------|----------------|--------------|
| NUMBER AND KIND OF PLANTS AND TREES | ANNUAL PRODUCT (Give quantity, not value) | MARKET VALUE | NUMBER AND KIND OF IMPROVEMENTS | ANNUAL PRODUCTS | CLASSIFICATION | MARKET VALUE |
|                                     |                                           |              | 56 cocoon                       | 300             | 1st            | 1200.00      |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
|                                     |                                           |              |                                 |                 |                |              |
| TOTAL                               |                                           |              |                                 |                 |                | 1200.00      |
| % adjusted market value             |                                           |              |                                 |                 |                | 1200.00      |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined)

MARTIN O. RAMOS  
Asst. Prov. Asessor

IMPORTANT: For tax purposes only and should not be considered as title to the property



RPA FORM NO. 1  
TAX DECLARATION NO. 1103

055- 19-014- 15-01.

Property Index No. 11-014

(Filed Under Presidential Decree No. 464, as Amended)

## INDEX

Owner Crispin Gorday Address Recealed  
Administrator \_\_\_\_\_ Address \_\_\_\_\_

Location of Property Combating, Barrio, Tardag, Sinigas del Sur  
(Number & Street or Sitio) (Barangay) (Municipality Province)

Cert. of Title No. \_\_\_\_\_ Cad. Lot No. 320 Assessor's Lot No. \_\_\_\_\_  
Block No. \_\_\_\_\_

North: 607 3749 South: КОТОВСКИЕ НЕОБРАТЫ

East: КОТОВСКИЕ НЕОБРАТЫ West: 607 3751

(State streets, lots, or streams by which bounded, or names of owners of adjoining lands.)

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS |      |       |            |              |
|---------------------|------|-------|---------------------|------|-------|------------|--------------|
| Kind                | Area | Value | Kind                | Area | Class | Unit Value | Market Value |
|                     |      |       | Cocaland            | 36/2 | 1st   | 2400       | 760.00       |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
|                     |      |       |                     |      |       |            |              |
| Total               |      |       | Total               |      |       |            | 760.00       |

| OWNER'S DECLARATION |     |       | ASSESSOR'S FINDINGS                    |      |            |              |
|---------------------|-----|-------|----------------------------------------|------|------------|--------------|
| Kind                | No. | Value | Kind                                   | No.  | Unit Value | Market Value |
|                     |     |       | Market Value . . . .                   | 100% |            |              |
|                     |     |       | Adjustments:                           |      |            |              |
|                     |     |       | (a) Along or no road frontage          | 0%   |            |              |
|                     |     |       | (b) 0 kms. to all-weather rd.          | 0%   |            |              |
|                     |     |       | (c) 4 kms. to market (pob.)            | 2%   |            |              |
|                     |     |       | Total Adjustments                      | 2%   |            |              |
|                     |     |       | Adjusted Market Value                  | 98%  |            |              |
|                     |     |       | Total                                  |      |            |              |
|                     |     |       | Total for land, plant and trees        |      |            |              |
|                     |     |       | Adjusted value for land, plant & trees |      |            |              |
| Total               |     |       |                                        |      |            |              |

CERTIFIED MACHINE COPY

Rajhisa  
ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapaning Sanggiranang Panlalawigan  
Capitol Hills, Tandang Sora  
Date: 4/28/1980

| OWNER'S DECLARATION |      |       | ASSESSOR'S FINDINGS                                                                                                               |      |                                    |
|---------------------|------|-------|-----------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------|
| Kind                | Area | Value | Kind                                                                                                                              | Area | Unit Value Adjustment Market Value |
|                     |      |       | <div style="border: 1px solid black; padding: 5px;"> REVISD BY TON<br/> DURING IS 84 GENERAL<br/> WITH TAX EFFECTIVE 12/85 </div> |      |                                    |
|                     |      |       |                                                                                                                                   |      | 2490                               |
|                     |      |       |                                                                                                                                   |      | 7-2-84                             |
| Total               |      | P     | Total                                                                                                                             |      | P                                  |

(Owner may indicate only the valuation of the entire parcel if the value of each portion thereof cannot be determined.)

**IMPORTANT:** + Issued for taxation purposes only and should not be considered as title to the property.

~~MARTIN G. RAMOS~~  
~~Asst. Prov'l. Assessor~~







757

но и в 1990 г. (табл. 1).

ANNEX  
Combating

ssor's { Lot No. ...  
Block No. ...

STANOR'S FILM

### ASSESSOR'S FINDINGS

[illegible]

### ASSESSOR'S FINDINGS

### ASSESSOR'S FINDINGS

### ASSESSOR'S FINDINGS

<sup>10</sup> (If more space is needed, attach separate statement)

TO BE REPRODUCED ONLY IN CASE OF EMERGENCY

of 2.5 cm for 1 m

of 2.5 cm for 1 m

8376-2

~~MARTIN G. RAMOS~~  
~~Asst. Prov'l. Assessor~~



Original

Republic of the Philippines  
Municipality of Tago  
Province of Surigao del Sur

Office of the Sangguniang Bayan

CERTIFIED MACHINE COPY

ANNEX

Ragbasa  
ROSELYN D. FABIOSA

Administrative Officer V

Tanggapan ng Sangguniang Panlalawigan

Capitol Hills, Tandag City

Date: 6/19/26

RESOLVED THAT THE MEMBERS OF THE REGULAR SESSION OF THE BAYAN  
SANGGUNIAN OF TAGO, SURIGAO DEL SUR MEET ON JANUARY 5, 1951  
AT THE SANGGUNIAN BAYAN SESSION HALL.

PRESENT:

|                                |                                    |
|--------------------------------|------------------------------------|
| Hon. Florentino S. Valera, Jr. | - Hon. Mayor, presiding            |
| Hon. Pedro M. Calico, Sr.      | - Vice Mayor                       |
| Hon. Monica Y. Lacerda         | - S.S. member                      |
| Hon. Francisco M. Bantano      | - do                               |
| Hon. Mariano M. Saele          | - do                               |
| Hon. Florentino M. Garcia      | - do                               |
| Hon. Joaquin F. Gran           | - do                               |
| Hon. Francisco M. Lacerda      | - do                               |
| Hon. Pedro M. Calico           | - do                               |
| Hon. Florentino M. Lacerda     | - do                               |
| Hon. Felipe T. Lacerda         | - do (as president)                |
| Hon. Mariano M. Bantano        | - do (as presiding representative) |

ABSENT:

|                            |                     |
|----------------------------|---------------------|
| Hon. Florentino M. Bantano | - do (as president) |
|----------------------------|---------------------|

RESOLUTION NO. 2-51

On motion of Sangguniang Bayan member Hon. Monica Y.  
Lacerda, duly seconded by S.S. member Hon. Mariano M. Saele,  
it was:

RESOLVED AS IT IS HEREBY RESOLVED, that this Honorable  
Sangguniang Bayan respectfully submits the hereunder facts for  
the correct information, knowledge and guidance of the Honorable  
members of the committee on investigation and of the Honorable  
Sangguniang Panlalawigan, the definite, firm, and unalterable  
position and stand of the Hon. Sangguniang Bayan of Tago, this  
province, relative to the alleged "receding boundary dispute"  
between the municipalities of Tago and Tandag, viz:

1. WHEREAS, there is no such so called "receding boundary dispute", the case is but a mere "imagined dispute", if at all, perhaps for certain ulterior motives;
2. WHEREAS, since Tago became a municipality, for the first time, during the Spanish regime, and, for the second time, on January 1, 1919, during the American regime, by virtue of Executive Order No. 41, by the Hon. Governor General of the Philippines, and until the present, the same "boundary line", dividing the two municipalities, has always been admitted, agreed, accepted, maintained, recognized and respected, unconditionally and without alteration, as attested by the "JOINT RESOLUTION" of the Hon. Members of the Municipal Councils of Tago and Tandag, under Joint Resolution No. 4, series of 1919, which Joint Resolution, in part reads, quote: "that the fixed boundary line dividing the municipalities of Tandag and Tago shall be, as already fixed and established, the existing road, situated at the very boundaries of Tandag and Tago, which road leads to Combating Mountain, and that all waters that fall from the top of Combating Mountain to the side of Tandag, are hereby understood to have fallen within the territory



CERTIFIED MACHINE COPY

*Rafael*  
ROSELYN D. FABIOSA  
Administrative Officer V

Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City

Date: 6/29/26

area of the municipality of Tandang, and that the area that falls in the side of Tandang are also hereby understood to have fallen within the territorial area of the municipality of Tandang. (underscoring supplied);

3. WHEREAS, the existing roads situated at the very boundaries of Tandang and Tago, mentioned in Joint Resolution No. 4, series of 1919, supra, constructed during the Spanish regime, that established a permanent landmark for the boundary line between Tago and Tandang, is, until now, intact and actually existing and the same can be confirmed and verified by a mere ocular inspection, about the vicinity of boundary corner of Tandang, Surigao del Sur;
4. WHEREAS, in or about 1963, the Hon. Provincial Board of Surigao del Sur, during the incumbency of former Hon. Rosendo B. Castillo, as Provincial Governor, in a session of said body, unconditionally confirmed, recognized and re-affirmed the very same boundary line, embodied in Joint Resolution No. 4, series of 1919, of the Hon. Municipal Councils of Tago and Tandang, after a thorough investigation and ocular inspection conducted, upon a similar complaint by the then Municipal Council of Tandang;
5. WHEREAS, in view of Executive Order No. 41, of Resolution No. 4, series of 1919, and of the confirmation of the then Hon. Provincial Board, in or about 1963, of the same "BOUNDARY LINE", established since Tago became a municipality, for the first time during the Spanish regime, the so-called "existing boundary dispute", has become totally and absolutely moot and academic and, therefore, the "existing or imagined problem" brought out in Resolution No. 58-60 deserves no consideration at all and should, instead, be dismissed and/or disregarded; otherwise, said "existing boundary dispute" will perpetually remain in the minds of future or succeeding generations of Tandang;
6. WHEREAS, the insinuation in Resolution No. 58-60, of the Sangguniang bayan of Tandang, that there can be other best elements of boundary other than the "National Highway" is not only ridiculous, but a "very big joke", that belittles the conscience, dignity and wisdom of the Hon. members of the Sangguniang Panlalawigan, considering that the National Highway leads to the south, to the municipality of Linao; so, if such insinuation is followed, the area that will remain for Tago will be perhaps one-tenth (1/10) only of its present land area, much less, the entire municipality of Tago might be entirely phased out and become part of Tandang. In addition, the W.A. TRIP and W.A. edifices, at Tagon-tagon, Victoria, Tago, Surigao del Sur, will then be located in the municipality of Tandang. Such loss, the National Highway was constructed only after the last year of 1919, or long after the municipality of Tago was created on January 1, 1919, for the second time, with a fixed and permanent "boundary line" with the municipality of Tandang, since said date until the present;



Res. No. 3-81  
(Cont'd.)

- 1 -

CERTIFIED MACHINE COPY

*Raf/181*  
ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Taguig City  
Date: *4/19/26*

7. ~~RESOLVED~~, the same mountain range, that extends from civic planning, delineated the boundary limits between all barangays of the municipality of Taguig and adjoining barrios of Marikina, or to Marikina and Marikina;

8. ~~RESOLVED~~, in order to obtain a very just, fair and, much less, impartial investigation and consequently, a decision that will be totally free of doubts, partiality and favoritism, in favor of Taguig, the Sangguniang Bayan of Taguig respectfully suggests and/or moves that the following Hon. members of the Sangguniang Panlalawigan, namely, the Honorable Leonardo Pascual, and Honorable Benigno, Jr. should either voluntarily inhibit themselves, or be disqualified, from sitting in the Sangguniang Panlalawigan and in the committee on investigation, if and whenever a hearing and/or investigation is conducted, in connection with resolution no. 33-80, of the Sangguniang Bayan of Taguig, during del say.

~~RESOLVED~~ ~~RESOLVED~~, to inform the Hon. Sangguniang Panlalawigan of Taguig, during del say that it is the hope of the Sangguniang Bayan of Taguig, that the foregoing facts, reasons and explanation will guide the Honorable members of the committee on investigation and the Honorable members of the Sangguniang Panlalawigan, in arriving at and rendering a correct, fair and just decision.

~~RESOLVED~~ ~~RESOLVED~~, to furnish copies of this resolution the Honorable Sangguniang Panlalawigan members, namely: Hon. Benigno, Pascual, Ortiz, Rindico, and Lario, Jr. thru the kalinin, Sangguniang Panlalawigan, for their information and consideration.

~~RESOLVED~~ ~~RESOLVED~~.

I HEREBY certify to the correctness of the above-stated resolution.

*Culm. Pano*  
CELIA M. CULMADO, SR.  
Kalinin, Sangguniang Bayan



Republic of the Philippines  
MINISTRY OF INTERIOR  
BUREAU OF MUNICIPALITIES

ANNEX -

Office of the Sangguniang Bayan  
000

RESOLUTION NO. 15, 1981, OF THE SANGGUNIANG BAYAN  
TANDAG CITY

HON. MAURO S. S. S.  
Municipal Mayor  
Presiding Officer

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 6/19/24

|                         |              |
|-------------------------|--------------|
| Hon. Romeo S. S.        | - Vice Mayor |
| Hon. Ildefonso T. T.    | - SB Member  |
| Hon. Arthur P. V.       | - do         |
| Hon. Benigno A. T.      | - do         |
| Hon. Dominador B. A.    | - do         |
| Hon. Balasoa A. C.      | - do         |
| Hon. Flavio M. G.       | - do         |
| Hon. Timoteo T. O., Jr. | - do         |
| Hon. Sherline E. P.     | - do         |

|                      |             |
|----------------------|-------------|
| Hon. Ramon E. T.     | - SB Member |
| Hon. Florencio S. P. | - do        |

RESOLUTION NO. 15, 1981

WHEREAS, this resolution is in support of the stand of the Municipal Government pursuant to Resolution No. 58-80, to delimit the true boundary of Tago and Tandag, particularly in Barangay Victoria and Rosario;

WHEREAS, originally, Tago and Cortes are among the barrios of the municipality of Tandag. Tago became a municipality sometime in 1913, comprising of big barrios like Cagwait, now a municipality, San Miguel, now also a municipality and Bayabas, now a municipality too. On the side of Tandag, Cortes became a municipality, leaving only a very small area to the municipality of Tandag. The three municipalities of Cagwait, San Miguel and Bayabas cannot be denied that if all their areas are combined including that of the mother municipality of Tago this area is bigger than the area of Tandag and Cortes combined. Subsequently, when Tago was created as the mother municipality of Tandag, their boundaries were fixed;

WHEREAS, by natural stroke of good luck, Tandag was made the capital town of the province of Surigao del Sur, thus, being the capital town, it became therefore the show window of the province and as such, it should be the concern of all citizens to make it free from any bad image or from being maligned like having boundary conflict. It is for this reason, that although the original boundary between Tandag and Tago is Kilometer 6 to Camating Mountain, the municipality of Tandag settles down to the highway crossing, claiming jurisdiction only on the side of Tandag for there is no better boundary than a permanent landmark which is the highway crossing between Tandag and Tago;

WHEREAS, the actual dispute is not all of the boundary line of Tandag and Tago but only a portion of it. The dispute is only between Barangay Rosario and that of Barangay Victoria;

WHEREAS, there was actually no boundary dispute before between these municipalities considering that each municipality respected the boundary between them. The true boundary existed from Kilometer 6 passing Victoria (Bayabas) to Camating and Maunatun ranges. This is so because of the agreement between the municipalities of Tandag and Tago in a joint session of



*Raybrian*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Department of Agriculture  
 Bureau of Agricultural Extension  
 Division of Extension Services  
 Office of the Provincial Assessor, Tago, Pangasinan

both Councils these municipalities and the Provincial Board. The conflict came about and erupted soon after when the municipality of Tago passed Resolution No. 90, dated 1/12/61, for the remeasurement of the Office of the Provincial Assessor, Tago, Pangasinan, to lay claim from crossing Tago to Kilometer 4. This subject was brought before the Provincial Board of Surveys, but there was no actual decision made by the Provincial Board considering that the boundary of Tandang and Tago is up to Kilometer 6 and there was no need to alter the same.

Resolution No. 58-60 was primarily made to urge the Sangguniang Pambalawigan to decide once and for all the boundary dispute on the term was used by Sangguniang Bayan of Tandang, "a seeming boundary dispute" on the ground that some residents of Tago are trying to introduce permanent buildings along the boundary of Tandang.

It is a fact, that most of these properties along the crossing and within the territorial jurisdiction of Tandang, their owners are paying taxes in the municipality of Tandang, which is not surprising said parties being within the limits of the municipality. attest

Moreover, the resolution of the municipality of Tandang is not at all designed to offend the integrity of the municipality of Tago nor that of the Honorable Members of the Sangguniang Bayan of that municipality. Its objective is to create a wholesome relationship between the two municipalities especially that both are government instrumentalities; by settling the boundary dispute thru the Sangguniang Pambalawigan of the Province where both municipalities belong. However, the Sangguniang Bayan of Tandang has read the position paper of the municipality of Tago which to the mind of the members of the Sangguniang Bayan of the former said position paper embodied in Resolution No. 2-61 although full of enthusiasm, it is regrettable to note that the language used is uncivilized; especially paragraph 6 of said resolution;

Moreover, the term used: "ridiculous, but a very big joke", has no place in a dignified legislative body, much more so to be used in a resolution. It is written with the intention of predisposing the mind of the reader against the members of the Sangguniang Bayan of Tandang, thus creating an atmosphere of prejudice in order to make it edious before the public eye. The language used cannot mean otherwise but a clear showing of plain disrespect to the dignity of the Sangguniang Pambalawigan.

Moreover, the municipality of Tandang is only trying to defend and protect its territorial jurisdiction against indirect territorial encroachment by some residents of Tago.

Moreover, it may be remembered, that in the survey of the Bureau of Land, File-712, the land area as surveyed for Tago is only up to the crossing. In fact, the survey was made at the instance of the municipality of Tago. It may be emphasized further, that almost all of the real properties in Barangay Recurra are owned by the residents of Tandang and are also paying taxes in Tandang. It being so because there was no Barangay Victoria before. What is commonly known and used to be called the boundary between Tago and Tandang before is Kilometer 6 or crossing even before the construction of crossing Sarrat road;

Moreover, in paragraph 8 of Resolution No. 2-61 of the Sangguniang Bayan of Tago, indicates how imaginative they are. They are trying to picture unfairness on the dignity of the Office occupied by some members of the Sangguniang Pambalawigan of the province. Why are they afraid of the other four members of the Sangguniang Pambalawigan? Are these members not representatives of the entire province where Tago is only but a part? The stand of the Sangguniang Bayan of Tago in this regard is tantamount to harassing these Members of the Sangguniang Pambalawigan. The members of the Sangguniang Bayan of Tandang heartily believe, that all the members of the Sangguniang Pambalawigan are entitled to sit on hand as bonafide members of said body;



*Ragliber*  
ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City

Page -3-

the Sangguniang  
stated as follows:

as much for all of these tongue lashing, van of Tandang would like to state the following facts:

1. That first of all, the territorial jurisdiction of baranggay Rosario, before Bag-ong Imugod and Mabua, became a separate and distinct baranggay, covers the area from Bagong Imugod to sitio Lacaden of Rosario, going south to the municipality of Tago;
2. That the then big sitios of Baranggay Rosario, are sitios Bag-ong Imugod, Mabua, Tanabog and Lacaden;
3. That the remaining big sitios of Tanabog and Lacaden, have smaller subdivision or units, which are, Cabacungan and Guina (sometimes called upper Tanabog or Saka), in the territorial jurisdiction of Tanabog, and Bagaak, Kinabutan and Buggas, all of sitio Lacaden;
4. On the other hand, baranggay Victoria, of the municipality of Tago, comprises the sitios of Dapia, Cambating, Tabon-tabon, Banakan and Fagus-Fagus. The site or seat of Baranggay government is sitio Dapia;
5. Let it be noted, that sitio Dapia is immediately adjacent to sitio Lacaden, of Rosario, Municipality of Tandang, while sitio Cambating is adjacent to sitio Dapia, of Baranggay Victoria;
6. We don't dispute the existence of Executive Order No. 41, of the then Honorable Governor General, of the Philippines, on January 11, 1919 and the Joint Resolution of the then Municipal Councils of Tandang and Tago, as alleged, which that Sangguniang Bayan requested and we re-requested. That the fixed boundary line dividing the municipalities of Tandang and Tago, shall be already fixed and established, the existing road, situated at the very boundaries of Tandang and Tago, which road leads to Cambating mountain, and that all waters that fall, from the top of said mountain, to the sitio of Tandang, are hereby understood to have fallen within the territorial areas of the municipality of Tandang, and that the falls in the side of Tago are also hereby understood to have fallen within the territorial areas of the municipality of Tago - unquote. (underscoring supplied)
7. That the existing road referred to by the Municipal Sangguniang Bayan of Tago allegedly leading to a Cambating mountain is not only a product of fiction but a downright and deliberate twist or real and existing facts. For in truth and in fact, the mountain referred to is not at all Cambating mountain, for the particular place referred to is no longer other than Bagaak, Kinabutan, Lacaden, Rosario. As a matter of fact, the Honorable Members of the Sangguniang Bayan of Tago have admitted, confirmed and verified themselves as having cited in paragraph 3 of Resolution No. 2-61, dated January 5, 1981 and we quote... "the existing road" situated at the very boundaries of Tandang and Tago, mentioned in Joint Resolution No. 4, series of 1919, supra, constructed during the Spanish regime, that established a "permanent landmark", for the boundary line between Tandang and Tago, is, until now intact and actually existing and the same can be confirmed and verified by a mere ocular inspection, about the vicinity of Baranggay Rosarin of Tandang, Surigao del Sur" unquote; (underscoring supplied);

By mere ocular inspection, survey or gathering of facts and information, one can have a conclusive judgement that the Cambating mountain referred to by the Sangguniang Bayan of Tago, is not really the genuine and authentic Cambating Mountain, the fact that the particular place referred to is not sitio Cambating but sitio Lacaden, of Rosario, Tandang;

By analogy it would be "ridiculous and a big joke", if we were to



*Rosely A. Fabiosa*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Tanggapan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandang City

page 4

of the or one to equate a cart for a dog or vice versa, which case  
 name 1/mountain, call it what you may, situated in the vicinity  
 of 1. to Combating mountain;

To be Combating proper, one has to traverse the area of Balgas,  
 Lacadan, then sitio Dagis of Barrio Victoria. Then there further  
 off, you will see the Combating mountain.

Again, if one has to have an ocular inspection and actual survey  
 of the placement and/or position of the alleged Combating mountain  
 (in sitio Lacadan, Rosario) how could one, with a clear and unpol-  
 luted mind imagine right applicability of the technical descrip-  
 tion found in Executive Order No. 41, series of 1919, and the  
 Joint Resolution No. 4 of the Municipal Councils of Tandang and Tago,  
 allegedly to read in part, quote. . . "That all waters that fall  
 from the top of the mountain to the side of Tandang, are hereby  
 understood to have fallen within the territorial area of the munici-  
 pality of Tandang, and those that fall in the side of Tago are also  
 hereby understood to have fallen within the territorial area of the  
 municipality of Tago" unquote. (underscoring supplied)

The position of the mountain referred lies parallel to the national  
 highway from Tandang poblacion to the poblacion of Tago and yet the  
 whole length of the mountain is situated in the area of sitio Lacadan.

Again, roads and other infrastructures when constructed has definite  
 purpose to serve. For the information of the Sangguniang Bayan of  
 Tago the road that starts from the national highway leads to a hill  
 less than a kilometer in length in sitio Lacadan, was constructed  
 sometime in the 1920's, when stones were extracted from that hill  
 to be used in the surfacing of the National Highway construction  
 from Tandang to the municipality of Tago, thereby belying the argument  
 of the Sangguniang Bayan of Tago, that the alleged subject road was  
 constructed during the Spanish regime, (which last year of which  
 ended sometime in the year 1901,) as alleged in paragraph 3 of  
 said resolution of the Sangguniang Bayan of Tago. Moreover how could  
 one in his right mind imagine a construction of a feeder road pre-  
 ceeding the construction of a national highway.

8. It is true and we will concur that there exist, a road that leads  
 up to a Combating mountain, the Combating mountain referred to as  
 a point of boundary between Tandang and Tago, and that road starts  
 somewhere in Kilometer 6 going to Tago and extends up to the tri-  
 butary (Creeks) found in Combating proper. Yonder can be found the  
 Combating mountain whose water will fall from the top of the moun-  
 tain that fully described the description found in the Executive  
 Order No. 41 of the then Hon. Governor General of the Philippines.

When Tago and its outlying barrios was still in the territorial  
 jurisdiction of Tandang, trade and commerce already flourished in  
 the big barrios along the Tago river like Gant, Alba, and San  
 Miguel, to name a few. Naturally, there should be a point of dis-  
 embarkation and/or a loading and unloading point in going to  
 these inland barrios and to transport by means of water transpor-  
 tation to carry goods and merchandise as well as to transport agri-  
 cultural products to the municipality of Tandang. This point of  
 loading and unloading was no other than Combating, which is now a  
 part of Barangay Victoria, Tago. And as a matter of necessity and  
 importance the road was constructed from Combating to an exit some-  
 where in Kilometer 6, where sledges and carts pulled by carabao to  
 carry loads of rice, cabbage and other goods and merchandise from  
 Combating to inland barrios and vice versa. Because of the progress  
 improvements introduced later on, the then alleged Combating  
 road was abandoned, and what remains as of now and is still used  
 are the trails for carabao-driven carts.

9. If the claim of the municipality of Tago that the boundary is that



and top of the page.

SECRET

2014

1944

1944 2000 1944

... ..

to the contents of the above and to the fact that

100

華北日報社印

...ing top center left, to approximately 100 to 150  
...ing to approximately 100 to 150 ...

1. The first part of the document is a letter from the President of the United States to the President of the Senate, dated January 1, 1877. The letter is signed by Rutherford B. Hayes and is addressed to Charles Schreyer. The letter is a copy of a letter that was sent to the President of the Senate by the President of the United States. The letter is a copy of a letter that was sent to the President of the Senate by the President of the United States.

PERMISSION AND FOR DATE: 10/10/1964

[illegible]

1. The above information was obtained from a confidential source who has provided reliable information in the past.

January 21, 1954

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 1, 1861. It is a copy of the original, and is signed by the President.

and to permit access to the same. The following is a list of the names of the persons who are to be permitted to enter the same:

ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Cagayan Hills Tandang City

**CERTIFIED MACHINE COPY**



**CERTIFIED MACHINE COPY**

*Rayblon*  
**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City  
Date: 4/29/29

Close  
to  
the  
main  
structure  
of  
the  
house  
is  
the  
main  
entrance



Pangalan

Rogelio Rolana  
 Rogelio Tulang Jr.  
 Luzviminda Tulang  
 RICHY P. Galdin  
 Roselyn M. Galdin  
 Miriam D. Galdin  
 Jaserian Galdin  
 DIODATA P. ROLUNA  
 Eddie PONTEVEDRA  
 SORRIO PONTEVEDRA  
 Gerson P. Bagan  
 Joan P. Bagan  
 Maria F. Galdin  
 Ricardo O. Galdin  
 Rey Corja  
 Melany Rumlol  
 Eriberto B. Cayo  
 Eusebio B. Cayo  
 Mabito Tubay  
 Edwin Tubay  
 Serenia Medina  
 Melia Cuadra  
 Tomas Cuadra  
 Herminia A. Fmirex  
 ROGELIO BONGGAL  
 Mamita R. Bonggal  
 Victorio Cuadra  
 Clemente Tubay  
 Angelita Tubay  
 Milagros Ocon  
 Teresita Canaja  
 Norato C. Morab  
 Delfina Morab  
 Euligio C. BATINO  
 Alma BATINO  
 Edman BATINO  
 DONATO P. SIKAPATO  
 CELSO CASTILLO  
 Lolito L. Madulo

CERTIFIED MACHINE COPY

ROSELYN A. FABIOSA  
 Administrative Officer V  
 Pangasinan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandang City  
 Date: 6/10/24

Rogelio Rolana  
 Rogelio Tulang Jr.  
 Luzviminda Tulang  
 RICHY P. Galdin  
 Roselyn M. Galdin  
 Miriam D. Galdin  
 Jaserian Galdin  
 DIODATA P. ROLUNA  
 Eddie PONTEVEDRA  
 SORRIO PONTEVEDRA  
 Gerson P. Bagan  
 Joan P. Bagan  
 Maria F. Galdin  
 Ricardo O. Galdin  
 Rey Corja  
 Melany Rumlol  
 Eriberto B. Cayo  
 Eusebio B. Cayo  
 Mabito Tubay  
 Edwin Tubay  
 Serenia Medina  
 Melia Cuadra  
 Tomas Cuadra  
 Herminia A. Fmirex  
 ROGELIO BONGGAL  
 Mamita R. Bonggal  
 Victorio Cuadra  
 Clemente Tubay  
 Angelita Tubay  
 Milagros Ocon  
 Teresita Canaja  
 Norato C. Morab  
 Delfina Morab  
 Euligio C. BATINO  
 Alma BATINO  
 Edman BATINO  
 DONATO P. SIKAPATO  
 CELSO CASTILLO  
 Lolito L. Madulo

Pangalan

1. Conrado B. Aceres
2. Hermenio A. Bandoz Jr.
3. Gerita M. Bandoz
4. Hermenio M. Bandoz Jr.
5. Mary Jane P. Bandoz
6. Orangelito M. Bandoz
7. Ma. Juana V. Bandoz
8. Enriquiano Bandoz Jr.
9. Evelyn Bandoz
10. Cornelio Hinampor
11. Norma Hinampor
12. Cornelio Hinampor Jr.
13. Rond. Hinampor
14. Normito Hinampor
15. Isabel Suarez
16. Susan Suarez
17. Enriqueta E. Vallescas
18. Julito E. Vallescas
19. Monito M. Vallescas
20. Janeth M. Vallescas
21. Gerson Manglangit
22. Roberto Saraga
23. BOSOT ROLANDA
24. Marilyn Bandoz
25. Herminda Bandoz
26. Nelson Bandoz
27. Merly R. Banque
28. Debra Evangelista
29. Edgardo Evangelista
30. HESSIE Evangelista
31. Claudio Cabilon
32. Gina Cabilon
33. Lorrie Delila
34. \_\_\_\_\_
35. \_\_\_\_\_
36. \_\_\_\_\_
37. \_\_\_\_\_
38. \_\_\_\_\_

**CERTIFIED MACHINE COPY**

*Roselyn A. Fabiosa*  
**ROSELYN A. FABIOSA**  
 Administrative Officer V  
 Tanggapan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandang City  
 Date: 6/29/24

*H Bandoz*

*Bandoz*

*Gerita*

*Mary Jane Bandoz*

*B*

*Bandoz*

*Norma*

*R.H*

*[Signature]*

*N.M.V.*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*MR*

*[Signature]*

*E.R.E.*

*NP*

*[Signature]*





Pangalan

EDITHA SUBRICAPAY  
 AURILLA AMBONG  
 AIDA CASTILLO  
 Gaudy Amador  
 Carlos Hilasano  
 Ruggel Espinoza  
 Martiniano Espinoza  
 Lucas Espinoza  
 Ricky Amador  
 Felipe Conde  
 Rhoda Conde  
 Va Almaraz  
 Wili Almaraz  
 Zaque + Rizari  
 Marylita Trocu  
 Remedyn Almaraz  
 Ruel Almaraz  
 Angelita Capulanan  
 Jaime Capulanan  
 Garyn Landa  
 Domingo Landa  
 Jose Martinez  
 Aileen F. Brulman  
 Henervans Trocu  
 Amador Brulman  
 Arlyn Pichot  
 Magellan Pichot  
 RACOLIN CASTILLO  
 MICHAEL ESPINOZA  
 Z. Mica Tagaban  
 Conilyn Tagaban  
 Clemente Espinoza  
 Nina Espinoza  
 Ruthel Espinoza  
 Ronel de Castro  
 Mastelliano Amador  
 Angelita Amador  
 Jairo ESCOBAR

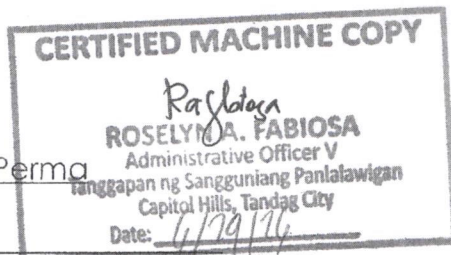
CERTIFIED MACHINE COPY

Perma <sup>Ragblos</sup>  
 ROSELYNA. FABIOSA  
 Administrative Officer V  
 Tangspan ng Sangguniang Panlalawigan  
 Capitol Hills, Tandang City  
 Date: 4/29/14

EDITHA  
 AIDA  
 Gaudy  
 Carlos  
 Ruggel  
 Martiniano  
 Lucas  
 Ricky  
 Felipe  
 Rhoda  
 Va  
 Wili  
 Zaque  
 Marylita  
 Remedyn  
 Ruel  
 Angelita  
 Jaime  
 Garyn  
 Domingo  
 Jose  
 Aileen  
 Henervans  
 Amador  
 Arlyn  
 Magellan  
 RACOLIN  
 MICHAEL  
 Z. Mica  
 Conilyn  
 Clemente  
 Nina  
 Ruthel  
 Ronel  
 Mastelliano  
 Angelita  
 Jairo



Pangalan



Vicente Espinoza  
MILA Espinoza  
Josefina J. Montero  
Benito A. Montero  
Myra S. Montero  
NOMAR S. Montero  
Vicente Espinoza  
Christy C. Bautista  
Julius L. Bautista  
Jama B. Martinez  
Alma B. dela Torre  
Jimmy dela Torre  
Clementina M. Valcadero  
EDDIE L. BAUTISTA  
ROSEMARIE P. BAUTISTA  
JOEL D. VALCADERO  
Fenris L. Bautista  
Enrolita N. Bautista  
CARLOS TOPHER BAUTISTA  
Judy M. Tajonum  
Clinda J. Pazo  
Roberto L. Pazo  
Marietto R. Gallardo  
Antonita P. Gallardo  
Ramon A. Migue  
Elma L. Migue  
Eusebio Capinpin  
Jocelyn Capinpin  
Ruel CAPINPIN  
Jesse Capinpin  
Philip Capinpin  
ALLAN G. TOPIA  
LITO JASHIN  
Edithe (Endaeg) Jashin  
FLORENCIO BARBERO  
Evelyn Bautista  
Francisco Bautista

Vicente Espinoza  
Mila Espinoza  
Josefina J. Montero  
Benito A. Montero  
Myra S. Montero  
NOMAR S. Montero  
Vicente Espinoza  
Christy C. Bautista  
Julius L. Bautista  
Jama B. Martinez  
Alma B. dela Torre  
Jimmy dela Torre  
Clementina M. Valcadero  
EDDIE L. BAUTISTA  
ROSEMARIE P. BAUTISTA  
JOEL D. VALCADERO  
Fenris L. Bautista  
Enrolita N. Bautista  
CARLOS TOPHER BAUTISTA  
Judy M. Tajonum  
Clinda J. Pazo  
Roberto L. Pazo  
Marietto R. Gallardo  
Antonita P. Gallardo  
Ramon A. Migue  
Elma L. Migue  
Eusebio Capinpin  
Jocelyn Capinpin  
R. CAPINPIN  
Jesse Capinpin  
Philip Capinpin  
ALLAN G. TOPIA  
Lito Jashin  
Edithe (Endaeg) Jashin  
FLORENCIO BARBERO  
Evelyn Bautista  
Francisco Bautista

Pangalan

Carolina P. Abunggan  
JERRY M. ABUNGAN  
Arnold B. Belano Jr.  
Ernest A. Hangad  
Frederick V. Hangad  
Simone Jaiman  
VIDAL U. HANGAD  
JOEL - Martinez  
Edelinda M. Polinar  
RAUL H. BAUTISTA  
Wilma T. Bautista  
Lorena Balala  
Joebert Balala  
Raelita Martinez  
Arsenio Martinez  
Jumar Tagolina  
Leticia Racho  
Chacato Racho  
Jose Sumabong  
Gemma Sumabong  
Remesio Sumabong  
Juniper Saei  
Nelson Saei  
Patricia T. Bautista  
Ervin Sagasoy  
Nolito Tecon  
Genelyn Tecon  
Judith Tecon  
Janet Sagasoy  
Ma. Luz O. Belano  
Jimmy B. Belano  
Feldie Raut Raut  
Gemma Raut Raut  
APELO H. BAUTISTA  
Madel B. Raut Raut  
Alberto H. Balala  
Madel Brian  
Madel Jmilla

**CERTIFIED MACHINE COPY**

Perma **ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 7/29/14

[illegible]



Pangalan

James Caplican Jr

Esmail M. Vistal

Randy Roxas

Mendrio Tajonera

Virginia Tajonera

Darwin Tajonera

ROSABIE Tajonera

Catherine Lagura

Aralyn Prado

Isabel Prado

Liza Capricorn

Liza Capricorn

Gloria Portuveda

AGUSTIN Portuveda

Nenita Tayabas

Martha Tayabas

Anna Magallana

RODERICK M. MARTINEZ

Abito A. Tayabas Jr.

Armilita A. Tayabas

Abito Tayabas

Armilita Tayabas

Antonio Tayabas JR.

Jillie S. Gabi

Refila Gabi Jr.

JACKSON GABI

ELESA GABI

TEOFILO GABI

Maricel Gabi

Primo Asaro Jr

Arniel Irizari

Edward Tayabas

Norami Espinoza

ABNER ESPINOZA

ALLAN PRADO

Genaskei Irizari

Salita Irizari

CERTIFIED MACHINE COPY

Perma

Ragbiosa

ROSELYN A. FABIOSA

Administrative Officer V

Tanggapan ng Sangguniang Panlalawigan

Capitol Hills, Tandang City

Date: 6/29/24

Randy Roxas

D. Tajonera

Virginia

D. Tajonera

R. Tajonera

C. Tajonera

A. Prado

J. Prado

LE

Liza

Gloria

AGUSTIN

N. Tayabas

Martha

Anna

RODERICK

Abito

Armilita

Abito

Armilita

Antonio

Jillie

Refila

JACKSON

ELESA

TEOFILO

Maricel

Primo

Arniel

Edward

Norami

A. ESPINOZA

ALLAN

C. Irizari

C. Irizari





Pangalan

Direct Care

EDUARDO AL

Alum & Camdole

Slavomir, EXCELLENTE

Erlando P. B. Jansen

10000 10000

Reside in Canada

Reynaldo Tecón

PERDITO C. LLAMAS

Edward T. Foster

Corneia A. Namalata

Antera Defin

Belar / ENBAC

ENTON Pausanias

July Emboc

Ромео Виларос

dilyn Falcon

Rogelio Paganan

Emmeh D. Namalofu

Antonio C. Namalata

Rev. 5/7/04

Everett B. Lobo

Edile R. Lobo

Virginia C. Martinez

Juanito Martinez

Elvira Escalante

Flora Matha

Clarindo S. S. S.

Quince Grosse

Fedila Pagalar

Larry Page

JONAS DUARTE

Margaret Pagalan

Enclom Duane

Wanda Mae Mott

ХИДОЛГА НАЧНО

Aileen L. V. Ante

Ruben Quarta

Perma

**CERTIFIED MACHINE COPY**

Rabbiosa

ROSELYN A. FABIOSA

Administrative Officer V

**Tanggapan ng Sangguniang Panlalawigan**

Capitol Hills, Tandag City

Date: 6/29/20

Pangalan

CERTIFIED MACHINE COPY

Perma <sup>Raybica</sup> ROSELYN O. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City  
Date: 4/19/24

Ricardo B. Gonzaga  
Angelita H. Gonzaga  
Jairito Jose B. Gonzaga  
GABRIEL S. GONZAGA  
JESUS R. TAJANERA  
ARMANDO G RIVERA Jr  
RAMIL L. PASO  
Janeta H. Gonzaga  
Josephine d. Calamba  
Roger O. Calamba  
Kathlyn H. Paso  
Morice Planas  
BAUTISTA, FRANKLIN S.  
Flores, Revesel Simon L.  
Adelina, Gallardo  
Clemente B. Gallardo  
Jonnel Topia  
Lucia Topia  
Arlina Gonzaga  
Rosina Gonzaga  
Perfecta Salinas  
Emilyn Espinosa  
Romeo B. Gonzaga  
A. TERCANG  
BAUTISTA, JUANITO C.  
Antonito Tajonera  
Juan Juan Tajonera  
Relicencia Tajonera  
Marilyn Lopez  
Marilyn Bautista  
Ferdinand Lopez  
Teodora Bautista  
ALLAN BAUTISTA  
JESIBEL BAUTISTA  
Eugenio T. Salinas  
Maribeth T. Salinas  
Antonio Espinosa

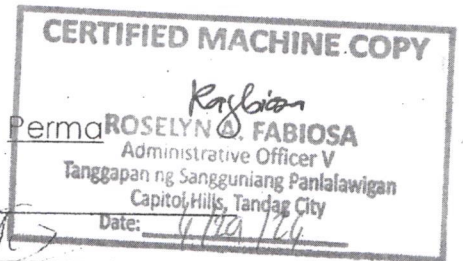
Ricardo B. Gonzaga  
Angelita H. Gonzaga  
Jairito Jose B. Gonzaga  
GABRIEL S. GONZAGA  
JESUS R. TAJANERA  
ARMANDO G RIVERA Jr  
RAMIL L. PASO  
Janeta H. Gonzaga  
Josephine d. Calamba  
Roger O. Calamba  
Kathlyn H. Paso  
Morice Planas  
BAUTISTA, FRANKLIN S.  
Flores, Revesel Simon L.  
Adelina, Gallardo  
Clemente B. Gallardo  
Jonnel Topia  
Lucia Topia  
Arlina Gonzaga  
Rosina Gonzaga  
Perfecta Salinas  
Emilyn Espinosa  
Romeo B. Gonzaga  
A. TERCANG  
BAUTISTA, JUANITO C.  
Antonito Tajonera  
Juan Juan Tajonera  
Relicencia Tajonera  
Marilyn Lopez  
Marilyn Bautista  
Ferdinand Lopez  
Teodora Bautista  
ALLAN BAUTISTA  
JESIBEL BAUTISTA  
Eugenio T. Salinas  
Maribeth T. Salinas  
Antonio Espinosa





Pangalan

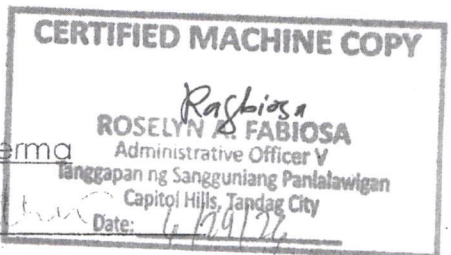
Benito Tubay  
 Luzviminda Tubay  
 Marie Cruz Tubay  
 Clemente Tubay  
 Angelita Tubay  
 Edgar Tubay  
 Peter Pano  
 Lolito Pano  
 Marilon Unabia  
 Abrillo Unabia  
 Arlene Canjia  
 Piosenko Canjia  
 Annabelle Cortes  
 Roland Sabroso  
 Jean Sabroso  
 Morales Aing  
 Alberto Morales  
 Aing Elpedang  
 Stacy Elpedang  
 Abunggan Jacina Carlo P.





Pangalan

Ancita R. Medrano  
 Noel Medrano  
 Maria S. Batino  
 Artemio C. Batino  
 Ampolden Casilla  
 Maribel C. Linares  
 Nilita T. Tubay  
 Alodia R. Tolman  
 Wilfredo Tubay  
 Basilio Clarif  
 Silvana Clarif  
 Alfina Clarif  
 Almalya Clarif  
 Elma Clarif  
 Rios E. Parnia  
 Pranyie Parnia  
 Shonie Parnia  
 Gloria Parnia



Perma  
 [Signature]  
 [Signature]  
 H. Batino  
 [Signature]  
 [Signature]  
 [Signature]  
 [Signature]  
 [Signature]  
 B.P.  
 [Signature]  
 A.C.  
 A.C.  
 [Signature]  
 R. E Parnia  
 B.P.  
 [Signature]  
 Parnia

Pangalan

William M. Aceves  
SANTUWY Aceves  
PEDRO CANEJA JR  
MICHAEL CASIO  
Javier Haro  
Ruguldo Bardon  
Vicrome P. Manlangit  
Lina P. Sulabar  
Victoria Poduyana  
Jimmy Bardon  
C. Rodola Espinoza  
Jacelyn Y. Quintana  
LUCAS O. ELANG  
Roselyn Golela  
Nancy White  
Aida Davis  
Julieto Canaja  
Oliver Casio

Perma

hake  
P. Canaja  
M. Casio  
Haro  
Bardon  
Espinoza  
Quintana  
Elang  
Golela  
White  
Davis  
Canaja  
Casio

CERTIFIED MACHINE COPY

Roselyn  
ROSELYN A. FABIOSA

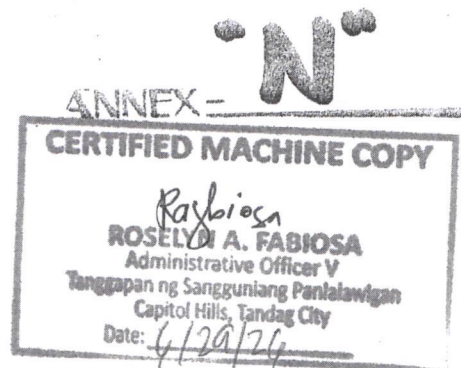
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City  
Date: 6/29/24



Pangalan  
Eduardo N. Decastro  
Emie R. Decastro  
Emilia Lanza  
Arona C. Banggal

Perma  
Raybiosa  
ROSELYN D. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandang City  
Date: 6/19/24

REPUBLIC OF THE PHILIPPINES }  
PROVINCE OF SURIGAO DEL SUR } S.S.  
MUNICIPALITY OF TANDAG }



### AFFIDAVIT

I, ENGR. TRAZON GUDA y BORJA, 80 years, Filipino, widower, with residence and postal address located at Laurente St., Purisima, Tago, Surigao del Sur, UNDER OATH, hereby depose and state:

1. That I started to work with the BUREAU OF LANDS under the Department of Natural Resources since 1949 as stenographer/typist and rose from the ranks to obtain the degree of BS Geodetic Engineering, as a working student, to eventually retire as Community Environment and Natural Resources Officer (CENRO) of Tandag in 1989.

2. That in 1964, I was assigned as District Land Officer in Bislig Sub-Office covering the municipalities of Lianga, Barobo, Tagbina, Hinatuan, Bislig and Lingig, all of the province of Surigao del Sur.

3. That while I was working with Bureau I got married to Gloria Montero, a resident of Tago, Surigao del Sur, where we established our own residence.

4. That sometime in 1960, I find it necessary to initiate a petition with the Bureau of Lands to conduct a land survey in the municipality of Tago that formerly comprised the present municipalities of San Miguel, Bayabas and Cagwait.

5. That with my personal representation we were able to convince Director Zoilo Castillo of the Bureau of Lands to undertake Public Land Survey (PLS) 710 in the municipality of Tago sometime in 1962.

6. That I was then the Assistant Chief of Party of Survey Party No. 15-C of the Bureau of Lands in Tago, Surigao del Sur.

7. That as chief of survey party I was involved in establishing primary and secondary control maps/boundaries of the project prior to the actual subdivision surveys per lot claimants.

8. That in establishing the primary and secondary control maps for the actual subdivision surveys per lot claimants we were able to observe that the traditional boundary separating the two (2) municipalities of Tandag and Tago was an existing road connected to the national highway that led to the general direction of Cambating mountain range located in the vicinity of Barangays Rosario (of Tandag) and Victoria (of Tago).

9. That for a number of times attempted our survey party tried to establish municipal boundary markers made of round timber along the foot trail but during nighttime the residents of Rosario and probably with the consent of the officials of Tandag would remove the markers and transfer it somewhere near the junction of national road in the vicinity of Barangay Victoria.

10. That every time we erect MB markers during the day the residents of Rosario would transfer at nighttime.

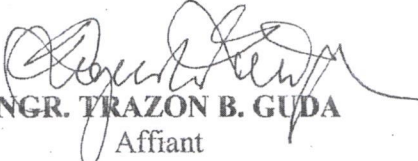


11. That the controversy lasted for three (3) months and because of the unresolved conflict the survey party was prompted to leave behind the area in conflict to give way to Tandag Cadastre (CAD. 392-D), to settle the controversy which was underway in the municipality of Tandag.

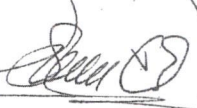
12. That indeed under Cad. 392-D the municipal boundary monuments (MBM) consistent to our observations were established but just the same the leaders of Tandag questioned it.

13. That based on my personal knowledge and information I hereby attest to the fact that the area in dispute belongs to the municipality of Tago.

IN WITNESS WHEREOF, I have hereunto set my hand this  
FEB 14 2005 in Tandag, Surigao del Sur, Philippines.

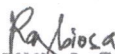
  
**ENGR. TRAZON B. GUDA**  
Affiant

SUBSCRIBED AND SWORN to before me this  
FEB 14 2005 in Tandag, Surigao del Sur, Philippines. Affiant  
exhibited his PRC I.D. No. \_\_\_\_\_ issued in \_\_\_\_\_ at \_\_\_\_\_

  
**GERARDO M. MAGLINTE**

Notary Public  
Until December 31, 2006  
PTR No. 0788432 – Jan. 03, 2005  
IBP No. 512925 – Jan. 03, 2005  
Tandag, Surigao del Sur  
Roll No. 36928 – 4.27.95

**CERTIFIED MACHINE COPY**

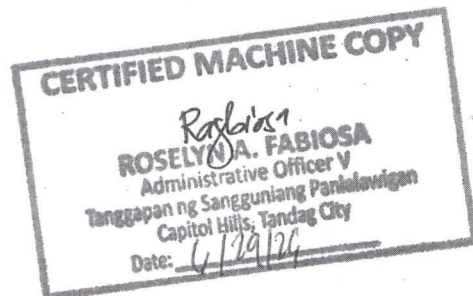
  
**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 6/29/26

Doc. No. 84; Page No. 17; Book No. XXI; Series of 2005.

REPUBLIC OF THE PHILIPPINES}  
PROVINCE OF SURIGAO DEL SUR}S.S.  
MUNICIPALITY OF TANDAG }

ANNEX

## AFFIDAVIT



I, CIRIACO PORTILLO y PRADO, 84 years, Filipino, married, with residence and postal address located at Pareja St., Purisima, Tago, Surigao del Sur, UNDER OATH, hereby depose and state:

1. That on May 1, 1946 I was appointed as Deputy Provincial Assessor of the province of Surigao and I was later appointed as Municipal Assessor and Municipal Treasurer of Tago.

2. That as the Assessor of Tago I was in charge of the assessments of the real properties and their tax liabilities throughout the municipality of Tago which then covers the Bayabas, San Miguel and Cagwait.

3. That in the course of my routinary functions, I was personally involved in the determination of the kind of land, area, productivity and accessibility, and value of real properties to arrive at the correct assessment of realty taxes.

4. That I have personal knowledge of the fact that the parcels of agricultural lands located in *Sitio Cambating* of Barangay Victoria have been declared for taxation purposes and all taxes thereto were paid in the treasury of Tago.

5. That these properties include those that are situated near the boundary of Barangay Rosario which is now considered as the subject of the boundary dispute between the municipalities of Tandag and Tago.

6. That as a native of Tago, I know for a fact that the real properties of the prominent personalities, such as: Ireneo Montero, Dr. Honesimo Ruiz, Isabelo Montesclaros, Francisco Acevedo, Sr., Eustaquia Sison, Doroteo Balala, Ereberto Purnia, Luis Acevedo, Fernando Acevedo, Juan Acevedo, Adela Serra Ty, Crispin Bandoy and several other persons, all of whom declared and paid their realty taxes in the municipality of Tago.

7. That based on the old records of the Provincial Assessor it is very clear that the properties found within the territorial area disputed by Tago and Tandag were part and parcel of the territory of Tago.

8. That the records of the Assessor was revised only after the landowners applied for title under Tandag Cadastre (CAD 392-D) through a cadastral proceedings whereby the applicants are made to execute tending to show that the land is within Tandag.

9. That of my own personal knowledge and information I hereby attest to the fact that the area described as the area in dispute belongs to the municipality of Tago.

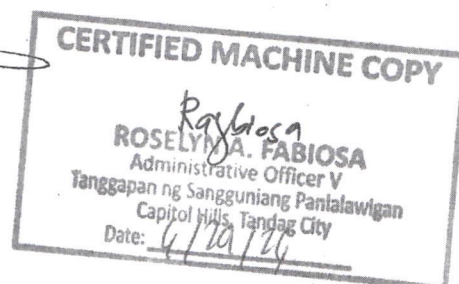


IN WITNESS WHEREOF, I have hereunto set my hand this  
FEB 14 2005 in Tandag, Surigao del Sur, Philippines.

  
**CIRIACO P. PORTILLO**  
Affiant

SUBSCRIBED AND SWORN to before me this FEB 14 2005 in  
Tandag, Surigao del Sur, Philippines. Affiant exhibited his Identification Card  
No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_

  
**GERARDO M. MAGLINTE**  
Notary Public  
Until December 31, 2006  
PTR No. 0788432 – Jan. 03, 2005  
IBP No. 512925 – Jan. 03, 2005  
Tandag, Surigao del Sur  
Roll No. 36928 – 4.27.95



Doc. No. 85; Page No. 17; Book No. XXI; Series of 2005.





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF PUBLIC WORKS, TRANSPORTATION AND COMMUNICATIONS  
OFFICE OF THE BUILDING OFFICIAL

BAGO

DISTRICT/CITY/MUNICIPALITY

AREA CODE

SANITARY/PLUMBING PERMIT

PERMIT NO.

95 03 00 00 00

March 27, 1995

DATE ISSUED

WORK TO BE ACCOMPLISHED BY SANITARY ENGINEER/MASTER PLUMBER, IN PRINT

NAME OF OWNER/APPLICANT

LAST NAME, FIRST NAME, M.I.

TAX ACCT. NO.

ADDRESS

NO., STREET, BARANGAY, CITY/MUNICIPALITY

TELEPHONE NO.

LOCATION OF INSTALLATION

NO., STREET, BARANGAY, CITY/MUNICIPALITY

SCOPE OF WORK

☐ ADDITION OF

OTHERS (SPECIFY)

NEW INSTALLATION

☐ REPAIR OF

☐ OF

☐ REMOVAL OF

☐ OF

USE OR TYPE OF OCCUPANCY

☐ RESIDENTIAL

☐ AGRICULTURAL

☐ COMMERCIAL

☐ PARKS, PLAZAS, MONUMENTS

☐ INDUSTRIAL

☐ RECREATIONAL

☐ INSTITUTIONAL

☐ OTHERS (SPECIFY)

FIXTURES TO BE INSTALLED:

| NEW  | EXISTING | KIND OF                                        |
|------|----------|------------------------------------------------|
| QTY. | FIXTURES | FIXTURES                                       |
|      |          | <input type="checkbox"/> WATER CLOSET          |
|      |          | <input type="checkbox"/> FLOOR DRAIN           |
|      |          | <input type="checkbox"/> LAVATORIES            |
|      |          | <input type="checkbox"/> KITCHEN SINK          |
|      |          | <input type="checkbox"/> FAUCET                |
|      |          | <input type="checkbox"/> SHOWER HEAD           |
|      |          | <input type="checkbox"/> WATER METER           |
|      |          | <input type="checkbox"/> GREASE TRAP           |
|      |          | <input type="checkbox"/> BATH TUBS             |
|      |          | <input type="checkbox"/> SLOP SINK             |
|      |          | <input type="checkbox"/> URINAL                |
|      |          | <input type="checkbox"/> AIR CONDITIONING UNIT |
|      |          | <input type="checkbox"/> WATER TANK/RESERVOIR  |

| NEW  | EXISTING | FIXTURES                                    |
|------|----------|---------------------------------------------|
| QTY. | FIXTURES | FIXTURES                                    |
|      |          | <input type="checkbox"/> BIDETTE            |
|      |          | <input type="checkbox"/> LAUNDRY TRAYS      |
|      |          | <input type="checkbox"/> DENTAL CUSPIDOR    |
|      |          | <input type="checkbox"/> GAS HEATER         |
|      |          | <input type="checkbox"/> ELECTRIC HEATER    |
|      |          | <input type="checkbox"/> WATER BOILER       |
|      |          | <input type="checkbox"/> DRINKING FOUNTAIN  |
|      |          | <input type="checkbox"/> BAR SINK           |
|      |          | <input type="checkbox"/> SODA FOUNTAIN SINK |
|      |          | <input type="checkbox"/> LABORATORY SINK    |
|      |          | <input type="checkbox"/> STERILIZER         |
|      |          | <input type="checkbox"/> SWIMMING POOL      |
|      |          | <input type="checkbox"/> OTHERS (SPECIFY)   |

☐ WATER DISTRIBUTION SYSTEM

☐ SANITARY SEWER SYSTEM

☐ STORM DRAINAGE SYSTEM

WATER SUPPLY:

☐ SHALLOW WELL  
☐ DEEP WELL & PUMP SET  
☐ CITY/MUNICIPAL WATER SYSTEM  
☐ OTHERS

SYSTEM OF DISPOSAL:

☐ WASTE WATER TREATMENT PLANT  
☐ SEPTIC VAULT/IMHOFF TANK  
☐ SANITARY SEWER CONNECTION  
☐ SUB-SURFACE SAND FILTER  
☐ SURFACE DRAINAGE  
☐ STREET CANAL  
☐ WATER COURSE

NUMBER OF STOREYS OF BUILDING

TOTAL AREA OF BUILDING/SUBDIVISION

REPORT TO DAP

START OF INSTALLATION

EXPECTED DATE  
OF COMPLETION

TOTAL COST

OF INSTALLATION P

PREPARED BY

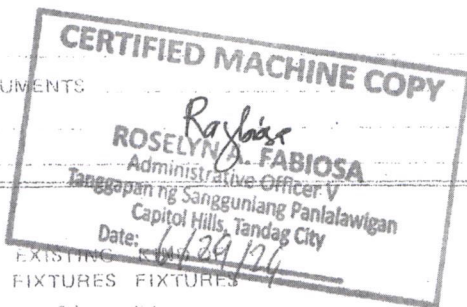
BOX 2 (TO BE ACCOMPLISHED BY BUILDING OFFICIAL)

ACTION TAKEN

PERMIT IS HEREBY GRANTED TO INSTALL THE SANITARY/PLUMBING  
FIXTURES ENGINEERED HEREIN SUBJECT TO THE FOLLOWING COND.  
(s):

- THAT THE PROPOSED INSTALLATION SHALL BE IN ACCORDANCE  
WITH THE APPROVED PLANS FILED WITH THIS OFFICE AND IN CONFORM-  
ITY WITH THE NATIONAL BUILDING CODE.
- THAT A FULLY LICENSED SANITARY ENGINEER/MASTER PLUMBER  
BE ENGAGED TO UNDERTAKE THE INSTALLATION/CONSTRUCTION
- THAT A CERTIFICATE OF COMPLETION DULY SIGNED BY A SANITARY

DENIS S. GARCIA



"P. 2"

PERMIT NO. \_\_\_\_\_

APPLICATION FOR  
ELECTRICAL PERMIT

Info Lead

| NAME OF OWNER/APPLICANT | LAST NAME | FIRST NAME | M.I. | TAX ACCT. NO. |
|-------------------------|-----------|------------|------|---------------|
|                         |           |            |      |               |

NO. STREET, BARANGAY, CITY/MUNICIPALITY

LOCATION OF INSTALLATION NO. STREET, BARANGAY, CITY/MUNICIPALITY

ANNUAL INSPECTION

### TYPE OF OCCUPANCY

7-15-1953

| 1                                                | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|--------------------------------------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| NUMBER OF OUTLINES AND EQUIPMENT TO BE INSTALLED |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |

|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 | 101 | 102 | 103 | 104 | 105 | 106 | 107 | 108 | 109 | 110 | 111 | 112 | 113 | 114 | 115 | 116 | 117 | 118 | 119 | 120 | 121 | 122 | 123 | 124 | 125 | 126 | 127 | 128 | 129 | 130 | 131 | 132 | 133 | 134 | 135 | 136 | 137 | 138 | 139 | 140 | 141 | 142 | 143 | 144 | 145 | 146 | 147 | 148 | 149 | 150 | 151 | 152 | 153 | 154 | 155 | 156 | 157 | 158 | 159 | 160 | 161 | 162 | 163 | 164 | 165 | 166 | 167 | 168 | 169 | 170 | 171 | 172 | 173 | 174 | 175 | 176 | 177 | 178 | 179 | 180 | 181 | 182 | 183 | 184 | 185 | 186 | 187 | 188 | 189 | 190 | 191 | 192 | 193 | 194 | 195 | 196 | 197 | 198 | 199 | 200 | 201 | 202 | 203 | 204 | 205 | 206 | 207 | 208 | 209 | 210 | 211 | 212 | 213 | 214 | 215 | 216 | 217 | 218 | 219 | 220 | 221 | 222 | 223 | 224 | 225 | 226 | 227 | 228 | 229 | 230 | 231 | 232 | 233 | 234 | 235 | 236 | 237 | 238 | 239 | 240 | 241 | 242 | 243 | 244 | 245 | 246 | 247 | 248 | 249 | 250 | 251 | 252 | 253 | 254 | 255 | 256 | 257 | 258 | 259 | 260 | 261 | 262 | 263 | 264 | 265 | 266 | 267 | 268 | 269 | 270 | 271 | 272 | 273 | 274 | 275 | 276 | 277 | 278 | 279 | 280 | 281 | 282 | 283 | 284 | 285 | 286 | 287 | 288 | 289 | 290 | 291 | 292 | 293 | 294 | 295 | 296 | 297 | 298 | 299 | 300 | 301 | 302 | 303 | 304 | 305 | 306 | 307 | 308 | 309 | 310 | 311 | 312 | 313 | 314 | 315 | 316 | 317 | 318 | 319 | 320 | 321 | 322 | 323 | 324 | 325 | 326 | 327 | 328 | 329 | 330 | 331 | 332 | 333 | 334 | 335 | 336 | 337 | 338 | 339 | 340 | 341 | 342 | 343 | 344 | 345 | 346 | 347 | 348 | 349 | 350 | 351 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | 360 | 361 | 362 | 363 | 364 | 365 | 366 | 367 | 368 | 369 | 370 | 371 | 372 | 373 | 374 | 375 | 376 | 377 | 378 | 379 | 380 | 381 | 382 | 383 | 384 | 385 | 386 | 387 | 388 | 389 | 390 | 391 | 392 | 393 | 394 | 395 | 396 | 397 | 398 | 399 | 400 | 401 | 402 | 403 | 404 | 405 | 406 | 407 | 408 | 409 | 410 | 411 | 412 | 413 | 414 | 415 | 416 | 417 | 418 | 419 | 420 | 421 | 422 | 423 | 424 | 425 | 426 | 427 | 428 | 429 | 430 | 431 | 432 | 433 | 434 | 435 | 436 | 437 | 438 | 439 | 440 | 441 | 442 | 443 | 444 | 445 | 446 | 447 | 448 | 449 | 450 | 451 | 452 | 453 | 454 | 455 | 456 | 457 | 458 | 459 | 460 | 461 | 462 | 463 | 464 | 465 | 466 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|

START OF CONSTRUCTION

OF COMPLETION

REF ID: A66541

3002 (10) BE ACCOMPLISHED BY RECEIVING AND RECL. 7. 8101 (10)

FILE: PROCAL DOCUMENTS (TYPE: 1) ST: 100

# ~~ELECTRICAL PLAN AND SPECIFICATIONS~~

4/ 31 01 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

~~X~~ 2037 10/11/1985

11 OCT 1962 (37) 10-12

WE HEREBY affix our hands signifying our conformity to the information herein  
above set forth.

BOX 5 (PERSON WHO SIGNED AND SEALED PLANS AND SPECIFICATION) OF THE INSTALLATION

**ELECTRICIAN, ENGINEER**      **ERC REG. NO.**      **ELECTRICIAN, ENGINEER**      **ERC REG. NO.**

WIREMAN ELECTRICIAN

ACTIVE NAME

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED  
DATE 01-11-2001 BY 60322 UCBAW

93073650 1/2/94 MKT

| NO. | DATE ISSUED | PLACE ISSUED | R & R NO. | DATE ISSUED | PLACE ISSUED |
|-----|-------------|--------------|-----------|-------------|--------------|
| 1   | 10/10/50    | NEW YORK     | 1         | 10/10/50    | NEW YORK     |
| 2   | 10/10/50    | NEW YORK     | 2         | 10/10/50    | NEW YORK     |
| 3   | 10/10/50    | NEW YORK     | 3         | 10/10/50    | NEW YORK     |
| 4   | 10/10/50    | NEW YORK     | 4         | 10/10/50    | NEW YORK     |
| 5   | 10/10/50    | NEW YORK     | 5         | 10/10/50    | NEW YORK     |
| 6   | 10/10/50    | NEW YORK     | 6         | 10/10/50    | NEW YORK     |
| 7   | 10/10/50    | NEW YORK     | 7         | 10/10/50    | NEW YORK     |
| 8   | 10/10/50    | NEW YORK     | 8         | 10/10/50    | NEW YORK     |
| 9   | 10/10/50    | NEW YORK     | 9         | 10/10/50    | NEW YORK     |
| 10  | 10/10/50    | NEW YORK     | 10        | 10/10/50    | NEW YORK     |

13 03 91

100-443888-1000

[illegible]

IN MEMORIAM

$$f(x) = \frac{1}{x^2} = x^{-2}, f'(x) = -2x^{-3} = -\frac{2}{x^3}$$



P-3

Republic of the Philippines  
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
BUREAU OF FIRE PROTECTION  
OFFICE OF THE PROVINCIAL FIRE MARSHAL  
Tandag, Surigao del Sur  
-000-

ANNEX  
CERTIFIED MACHINE COPY  
ROSELYN A. FABIOSA  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 1/29/94

ORDER OF PAYMENT

The Municipal Treasurer  
Municipality of Tandag  
Province of Surigao del Sur

Date: 23 Nov. 1994  
Ctl #                     

Please collect from SAPC/Uno Builders  
the amount of ₱13,800.93 (THIRTEEN THOUSAND P. PESOS & 93/100 (₱6,800.93))  
as payment for License Fee (Sec. 15-B) in accordance  
with the existing rules and regulations of PD 1185 otherwise known  
as the "Fire Code of the Philippines" to wit;  
"The amount of ₱13,800.93 as per the verified estimated  
amount to be collected to be collected by the owner thereof."

SILVERIO E. LIGONZO  
SP-5  
PROVINCIAL FIRE MARSHAL

Fire Code No. 14-B 1050-151  
Gov'l Fee ₱  
O.R. No.                       
Issued at                       
Amount                     

CERTIFIED XEROX COPY  
DATE: 1/8/05  
BY:

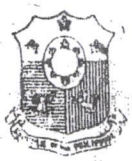


P-4

ANNEX

ACCOUNTABLE FORM No. 54  
Revised January, 1992

CERTIFIED MACHINE COPY  
(ORIGINAL)  
*Rafael*  
**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tangdag City  
Date: 4/20/24

|                                                                                               |                                |                                                           |      |
|-----------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------|------|
|              |                                | Official Receipt<br>of the<br>Republic of the Philippines |      |
|                                                                                               |                                | No 6658553 F                                              |      |
| Date <i>March 23, 1995</i>                                                                    |                                |                                                           |      |
| Agency <i>P-70-7</i>                                                                          | <i>SPS</i>                     | Fund                                                      |      |
| Payor <i>Engr. Leida Garcia</i>                                                               |                                |                                                           |      |
| Nature of Collection                                                                          | Account Code                   | Amount                                                    |      |
| <i>Payment in full</i>                                                                        | <i>PA</i>                      |                                                           |      |
| <i>Coll.</i>                                                                                  | <i>(Sec. B)</i>                | <i>6,800.00</i>                                           |      |
| TOTAL                                                                                         |                                | <i>6,800.00</i>                                           |      |
| Amount in Words <i>Si</i>                                                                     |                                | <i>hundred eight</i>                                      |      |
| <i>hundred</i>                                                                                |                                | <i>92</i>                                                 |      |
| <input checked="" type="checkbox"/> Cash                                                      | <input type="checkbox"/> Check | Number                                                    | Date |
| <input type="checkbox"/> Money Order                                                          |                                |                                                           |      |
| Received the amount                                                                           |                                | d above.                                                  |      |
|                                                                                               |                                | <i>LADAGA</i>                                             |      |
|                                                                                               |                                | Collecting Officer                                        |      |
| NOTE: Write the number and date of this receipt on the back of check or money order received. |                                |                                                           |      |

CERTIFIED XEROX COPY  
DATE: 4/8/05  
BY: 



Republic of the Philippines  
**Province of Surigao del Sur**  
Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Board)  
Tandag, Surigao del Sur

④  
IN THE MATTER OF  
SETTLEMENT OF  
MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG, THIS  
PROVINCE,

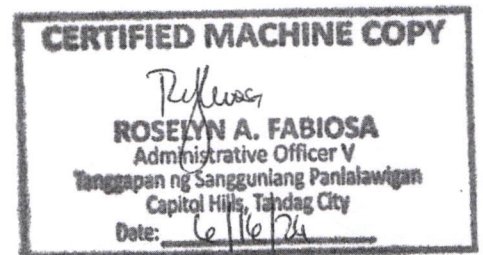
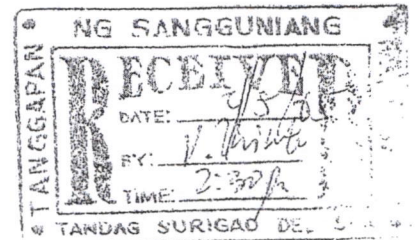
CASE No.

MUNICIPALITY OF TAGO,  
Petitioner,

-versus-

MUNICIPALITY OF TANDAG,  
Respondent.

X-----/



**POSITION PAPER**

RESPONDENT, Municipality of Tandag, represented by the undersigned Mayor, to the Honorable Members of the Sangguniang Panlalawigan of the Province of Surigao del Sur, most respectfully submit this position paper, and in support thereof, states:

**a. Preliminary Statement**

The Local Government Code of 1991 is the law governing settlement of boundary disputes.<sup>1</sup> Prior thereto, the law that governs the same was Sec. 2167 of the Revised Administrative Code of 1917, which states, "*Municipal boundary disputes. - How settled. - Disputes as to jurisdiction of municipal governments over places or barrios shall be decided by the provincial boards of the*

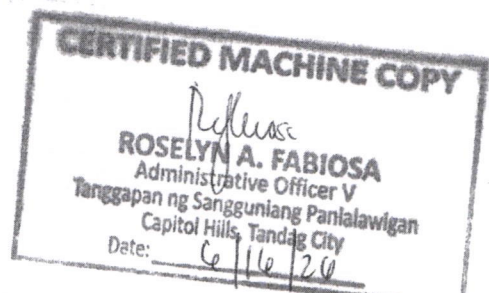
<sup>1</sup> Secs. 118-119 of RA 7160

provinces in which such municipalities are situated, after an investigation at which the municipalities concerned shall be duly heard. From the decision of the provincial board appeal may be taken by the municipality aggrieved to the Secretary of the Interior [now the Office of the Executive Secretary], whose decision shall be final. Where the places or barrios in dispute are claimed by municipalities situated in different provinces, the provincial boards of the provinces concerned shall come to an agreement if possible, but, in the event of their failing to agree, an appeal shall be had to the Secretary of Interior [Executive Secretary], whose decision shall be final."

In *Pelaez v. Auditor General*,<sup>2</sup> the Supreme Court has ruled that the power of provincial boards to settle boundary disputes is "of an administrative nature - involving, as it does, the adoption of means and ways to carry into effect the law creating said municipalities." It is a power "to fix common boundary, in order to avoid or settle conflicts of jurisdiction between adjoining municipalities." It is thus limited to implementing the law creating a municipality. As such, it is obvious that any alteration of boundaries that is not in accordance with the law creating a municipality is not the carrying into effect of that law but its amendment.

Like petitioner, respondent also hope for the settlement or for an early settlement of the issue in order to ease out the friction that is undeniably existing because of the instant case filed by the petitioner.

<sup>2</sup> 122 Phil. at 1973





According to Black's Law Dictionary,<sup>3</sup> a dispute is defined as a conflict of claims or rights, while boundary is defined as every separation, natural or artificial, which marks the confines or line of subdivision of two contiguous properties. Taken together, it is the position of herein respondent that a *boundary dispute* exist when there is an issue on the separation, natural or artificial, on the confines or line of subdivision between two municipalities.

Superficially, petitioner seemed to have a legitimate cause of action as she is claiming a portion<sup>4</sup> of the territorial area of the respondent municipality because coincidentally, as per implementing rules, a boundary dispute exist when a portion or the whole of the territorial area of an LGU is claimed by two or more LGU's.<sup>4</sup>

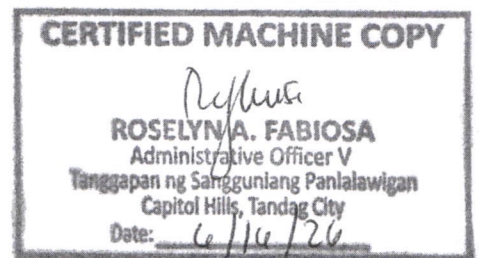
Thus, in her position paper, petitioner averred that there is a boundary dispute between the two municipalities by claiming a portion of the territorial area of the respondent. Petitioner supported her claim by *historical accounts of reliable sources duly supported by legal and technical bases*. Taking a contrary view, herein respondent believes that there is no boundary dispute between the two municipalities as will be proven hereunder. What is actually happening is an encroachment of claim by the petitioner over the territorial area actually belonging to the respondent.

**b. Historical Background**<sup>5</sup>

<sup>3</sup> Sixth Edition

<sup>4</sup> Art. 15, Rule III of the Rules and Regulations Implementing RA 7160

<sup>5</sup> politico-religious history of the province



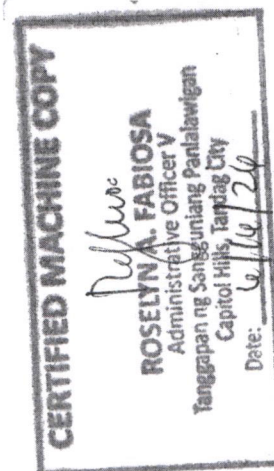
In 1609, the conquistadors who arrived in Tandag constructed an inequilaterally-formed stonefort (a military garrison actually) to strengthen their conquest of the locals. This caused the Northeastern portion of Mindanao to be raised to the status of a province. This "distrito" was called "Provincia de Caraga" with Tandag as the capital.

Tandag was chosen as the capital because of her strategic location (away from where the Moslems were concentrated). But the prime reason really was because of the stonefort, which was primarily intended for native rebels and also as protection from Moro invasions. It also served to check the passage of Moros as they proceeded to Visayas and plundered the Christian settlements there.

In 1754, the fort of Tandag was reduced into ashes by Moro attacks. Tandag fort fell to the invaders because it had no naval squadrons that could resist the enemy while at sea. At the same time, Jesuits were suppressed worldwide in 1768. By 1797, only two Recoletos were left in the entire Caraga province. Some of the Recoletos had to fill up the vacated positions manned by the Jesuits.

By virtue of the Royal Decree of June 30, 1859, Mindanao had six districts and was consolidated a year after to constitute the first politico-military government for the entire island.

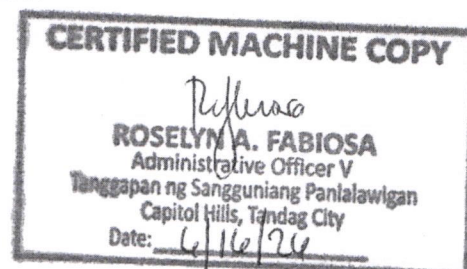
At the turn of the 20<sup>th</sup> century, the "provincia de Caraga" was no longer called as such but was changed to "provincia de Surigao"





On June 19, 1960, by virtue of RA 2786, Surigao was divided into two: Surigao del Norte and Surigao del Sur. Likewise, Agusan became Agusan del Norte and Agusan del Sur upon signing of RA 4979. What was called as "provincia de Caraga" of 1609 was finally subdivided into five provinces with Butuan and Surigao as their prime cities.

**c. Facts**



a. The approval of Boundary & Index Map of Tandag Cadastre, Cad. 392-D, Case 4, Parcel 1, situated in the Municipality of Tandag, Province of Surigao del Sur, Island of Mindanao on November 6, 1967;<sup>6</sup>

b. The approval of Tago Public Land Subdivision, Pls-710 on October 30, 1972;

c. The conversion of Bukidnon State College Extension Center in the Municipality of Tandag, Province of Surigao del Sur, into a Polytechnic College to be known as the Surigao del Sur polytechnic college.<sup>7</sup> As stated in Section of RA 7377, "The Surigao del Sur Polytechnic College shall have its main campus and seat of administration in the Municipality of Tandag, Province of Surigao del Sur". Later on, the school was renamed "Surigao del Sur State College" under RA 7509.<sup>8</sup> Then, finally, under RA 8628<sup>9</sup> "Surigao

<sup>6</sup> this area was surveyed from December 1965-June 1967 in accordance with the provision of Act 2259, as amended, otherwise known as the "Cadastral Act"

<sup>7</sup> RA 7377, approved on April 10, 1992

<sup>8</sup> approved on May 18, 1992

<sup>9</sup> approved on April 20, 1998

del Sur State College" was converted into a chartered college to be known as the "Surigao del Sur Polytechnic State College (SSPSC)". Notably, in all the afore-cited laws, reference was made to the Municipality of Tandag as the location of the school;

d. Some properties that were declared for taxation purposes within Case 4, Parcel 1 of Tandag Cadastre, approved on November 6, 1967, have as its location, although erroneously, the Municipality of Tago. But, in accordance with the approved Tandag Cadastre they are clearly located within the territorial area of the Municipality of Tandag;

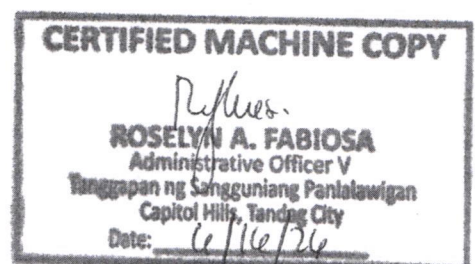
e. Under the Administrative Code of 1917 the Municipality of Tago was already listed as among the municipalities of the undivided Province of Surigao. Although the petitioner cannot cite a law or statute creating the municipality;

f. On November 6, 1918, pursuant to Sec. 68 of RA 2711, Municipality of Tago was separated from the Municipality of Tandag as an independent municipality. Although, again, there is no law or statute to that effect;

d. Issues

a. whether or not there is an existing boundary dispute between the petitioner and the respondent?

b. granting *et gratia argumenti* that there is an existing boundary dispute, is it the petitioner *Municipality of Tago* or the

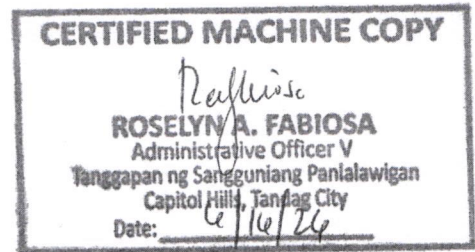




respondent *Municipality of Tandag* that has a better right over the disputed property?

e. Discussion

there is no boundary dispute



As elsewhere stated, there is a boundary dispute when there exist an issue on the separation, natural or artificial, on the confines or line of subdivision between the municipalities of Tago and Tandag.

In the case at bar, herein respondent posits that there is no issue on the confines or line of subdivision between the two municipalities. The boundary subdividing the two municipalities, as shown in the approved Boundary & Index Map of Tandag Cadastre, Cad. 392-D, Case 4, Parcel 1, situated in the Municipality of Tandag, Province of Surigao del Sur, Island of Mindanao on November 6, 1967, clearly indicates that the same is the existing national road, delineated on the ground by MBM's 2-A, 3-A and 4-A.

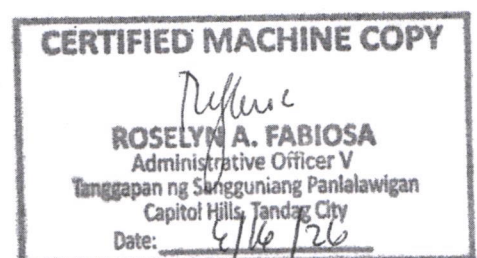


The existing boundary as mentioned in the preceding paragraph is also supported and confirmed by the approved Tago Public Land Subdivision, Pls-710, which shows that the boundary between the two municipalities is the existing national road. The approval of Tago Public Subdivision is a clear indication that the boundary is the existing national road.

As shown in the two duly approved maps, there is no overlapping of description in the Municipal Boundary Monuments (MBM's). The respective land area of petitioner and respondent is clearly identified. The line that separates them is not in dispute and can easily be determined by evidence aliunde. The said maps were approved long before on November 6, 1967 and October 30, 1972, respectively, and their authenticity and reliability are not disputed. To say that there exist a boundary dispute is simply preposterous.

In the case of "Kilgannon v. Jenkinson (1883) 51 Mich. 240, 16 N.W. 390, the court, dismissing a bill to quiet title, said: "The fundamental dispute is about the correct position of the line between lots 3 and 7. The case is not one where a complainant in possession of a specific piece of land, and a defendant out of possession, but claiming some right or title, are contending as to which one has the better right to that same parcel; but it is a case where the titles are not opposed, and the basis and existence of all right and claim depend simply upon where the original line runs. When that is once settled, there can remain no semblance of claim or cloud to be passed on.

the area claimed by the petitioner is clearly within the territorial area of the respondent



Based on historical events, Tandag had been existing as a political subdivision even before the arrival of the *conquistadores* in 1609. It was already existing even before the first Philippine Government was established. On the other hand, by petitioner's account, petitioner Municipality of Tago was created much later. As



acknowledged by the petitioner Municipality of Tago in their position paper, Tago is part of the Municipality of Tandag prior to its separation from Tandag. The fact of creation is however dubious, as petitioner failed to state any specific law or statute creating Tago as a Municipality.

In the case of Municipality of Kapalong v. Felix Moya<sup>10</sup> for boundary dispute filed by Municipality of Santo Tomas against the Municipality of Kapalong, the Supreme Court ruled that as held in Pelaez case, the President has no power to create a municipality, thus, since Municipality of Santo Tomas has no legal personality, it can not be a party to any civil action, and as such, respondent Judge should have dismissed the case as further proceedings would be pointless.

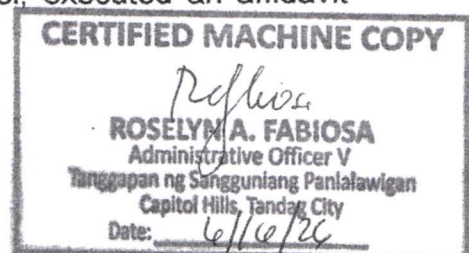
a. according to approved maps.

In accordance with the approved maps, Tandag Cadastre and Tago Public Land Subdivision, the boundary between the two municipalities has been clearly delineated. It does not need an expert to determine from the said approved maps where the boundary between the two municipalities is located because the same is clearly indicated in the maps.

b. sworn statements of persons of known competence and probity

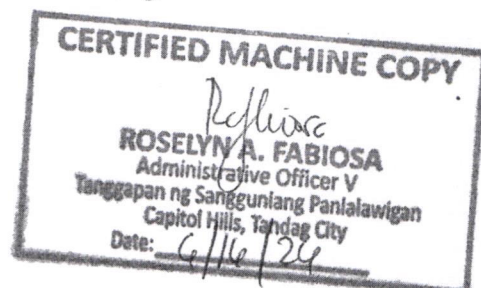
No less than the former Governor of the Province of Surigao del Sur, Ex-Governor Felicidad T. Pimentel, executed an affidavit

<sup>10</sup> G.R. No. L-41322. September 29, 1988



saying that the boundary between Tago and Tandag is the existing national road between Brgy. Victoria and Surigao del Sur Polytechnic State College. Her sister, Mrs. Carmencita T. Montesclaros, also executed an affidavit saying that the boundary between Tago and Tandag is the existing national road. More affidavits will be submitted later to the Office of the Sangguniang Panlalawigan to prove that the boundary is the existing national road.

c. COMELEC's record



Per COMELEC's record, majority, if not all, of the person residing within the area claimed by the petitioner are registered as voters in the Municipality of Tandag.

d. Municipal Assessor's records

While herein respondent acknowledges the fact that some of the properties within the area claimed by the petitioner were declared for taxation purposes with the latter municipality, it does not however follow that the said properties are located within the Municipality of Tago as what is controlling are the approved maps, Tandag Cadastre and Tago Public Land Subdivision. The declaration for taxation purposes with the petitioner municipality were only by mistake.

WHEREFORE, it is most respectfully prayed that a DECISION be rendered DISMISSING the petition for lack of personality on the part of the petitioner or DIMISS the same for lack of merit.



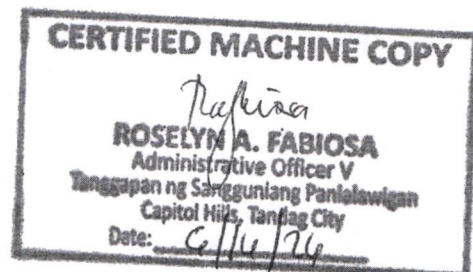
Tandag, Surigao del Sur. March 29, 2005.

  
**ALEXANDER T. PIMENTEL**

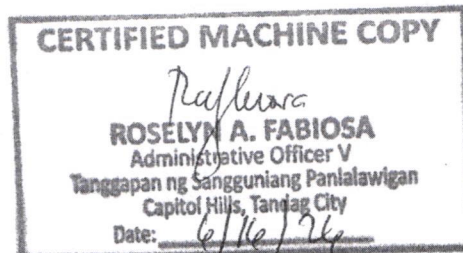
Municipal Mayor  
Tandag, Surigao del Sur

Copy furnished:

HERMINIGILDO P. PIMENTEL, JR.  
Municipal Mayor  
Office of the Mayor  
Tago, Surigao del Sur



REPUBLIC OF THE PHILIPPINES)  
PROVINCE OF SURIGAO DEL SUR) s.s.  
MUNICIPALITY OF TANDAG )  
X-----/

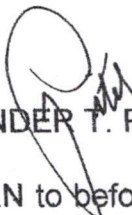


VERIFICATION

I, ALEXANDER T. PIMENTEL, after being sworn to an oath, depose and state:

That I am duly elected Municipal Mayor, respondent in the above-entitled case; that I have caused the preparation of the foregoing position paper; that I have read all the contents and allegations thereof; that the allegations therein are true and correct of my own personal knowledge;

IN WITNESS WHEREOF, I have hereunto set my hand this 29<sup>th</sup> day of March 2005 at Tandag, Surigao del Sur.

  
ALEXANDER T. PIMENTEL

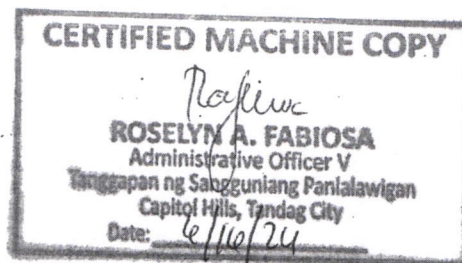
SUBSCRIBED AND SWORN to before me this 29<sup>th</sup> day of March 2005 at Tandag, Surigao del Sur.

  
ATTY. LIMUEL L. AUZA  
NOTARY PUBLIC  
UNTIL DECEMBER 31, 2005  
PTR NO. 0790001-1-4-05  
TANDAG, SURIGAO DEL SUR

JOL NO 246  
PAGE NO 54  
BOOK NO 441  
SERIES OF 2005



REPUBLIC OF THE PHILIPPINES)  
PROVINCE OF SURIGAO DEL SUR) s.s.  
MUNICIPALITY OF TANDAG )  
X-----/



### AFFIDAVIT

I, FELICIDAD T. PIMENTEL, of legal age, Filipino, widow and a resident of Tandag, Surigao del Sur, after having been duly sworn to in accordance with law, depose and say:

1. That I am the surviving spouse of the late Vicente L. Pimentel, Sr.

2. That my husband during his lifetime was elected as Governor of the undivided Province of Surigao and also elected as the first Congressman of the Province of Surigao del Sur;

3. That I am Vice-Governor of the Province of Surigao del Sur for thirteen (13) years;

4. That also, I was appointed Governor of the Province of Surigao del Sur;

5. That because of my extensive involvement in politics, I know for a fact that the actual boundary between the Municipality of Tandag and the Municipality of Tago is the existing national road between Brgy. Adela Serra Ty (Victoria) and Surigao del Sur Polytechnic State College;

6. That I execute this affidavit for whatever legal purpose this may serve.

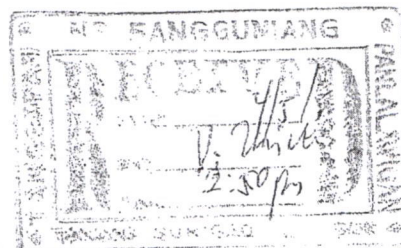
IN WITNESS WHEREOF, I have hereunto set my hand this 23<sup>rd</sup> day of March 2005 at Tandag, Surigao del Sur.

*F. T. Pimentel*  
FELICIDAD T. PIMENTEL

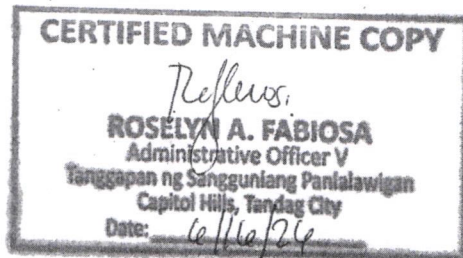
SUBSCRIBED AND SWORN to before me this 23<sup>rd</sup> day of March 2005 at Tandag, Surigao del Sur.

JOC NO 218  
PAGE NO 54  
BOOK NO XXI  
SERIES OF 2005

*[Signature]*  
**ATTY. LINDEL L. AUZA**  
NOTARY PUBLIC  
UNTIL DECEMBER 31, 2006  
PTR NO. 0798601-1-4-P  
TANDAG, SURIGAO DEL SUR



REPUBLIC OF THE PHILIPPINES)  
PROVINCE OF SURIGAO DEL SUR) s.s.  
MUNICIPALITY OF TANDAG )  
X-----/



AFFIDAVIT

I, CARMENCITA T. MONTESCLAROS, of legal age, Filipino, widow and a resident of Tandag, Surigao del Sur, after having been duly sworn to in accordance with law, depose and say:

1. That my mother, Adela Serra Ty, was the former Governor of the Province of Surigao before it was subdivided into two provinces of Surigao del Sur and Surigao del Norte;

2. That my late husband and I were residents before of Tago, Surigao del Sur;

3. That we owned several properties located in the municipalities of Tandag and Tago;

4. That some of our properties are even located near or within the area claimed by the Municipality of Tago;

5. That as such, I am aware that the actual boundary between the Municipality of Tandag and the Municipality of Tago is the existing national road between Brgy. Adela Serra Ty (Victoria) and Surigao del Sur Polytechnic State College;

6. That I execute this affidavit for whatever legal purpose this may serve.

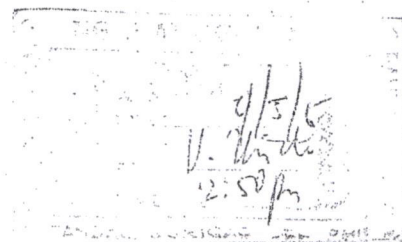
IN WITNESS WHEREOF, I have hereunto set my hand this 28<sup>th</sup> day of March 2005 at Tandag, Surigao del Sur.

*Carmencita T. Montesclaros*  
CARMENCITA T. MONTESCLAROS

SUBSCRIBED AND SWORN to before me this 28<sup>th</sup> day of March 2005 at Tandag, Surigao del Sur.

JOC. NO. 259  
PAGE NO. 54  
BOOK NO. 781  
SERIES OF 2005

*[Signature]*  
ATTY. LIMUEL L. AUZA  
NOTARY PUBLIC  
UNTIL DECEMBER 31, 2006  
PTR NO. 0788601-1-4-05  
TANDAG, SURIGAO DEL SUR







Republic of the Philippines  
Province of Surigao del Sur  
MUNICIPALITY OF TAGO

-o0o-

**Office of the Sangguniang Bayan**

6  
EXCERPT FROM THE MINUTES OF THE 2<sup>ND</sup> REGULAR SESSION<sup>(2015)</sup> OF THE SANGGUNIANG BAYAN OF TAGO, SURIGAO DEL SUR HELD ON JANUARY 13, 2015 AT THE SANGGUNIANG BAYAN SESSION HALL.

**PRESENT:**

HON. ALEJANDRO S. BAUTISTA, JR.  
Municipal Vice Mayor / Presiding Officer

REGULAR SB MEMBERS:

|                             |             |
|-----------------------------|-------------|
| Hon. Noel L. Gualvez        | - SB Member |
| Hon. Aloysius R. Espinoza   | - SB Member |
| Hon. Wilfredo M. Yu         | - SB Member |
| Hon. Eugene E. Corro        | - SB Member |
| Hon. Reynaldo G. Selades    | - SB Member |
| Hon. Clint Ernest P. Lagman | - SB Member |
| Hon. Leo L. Pagaran         | - SB Member |
| Hon. Fe M. Laurente         | - SB Member |

EX-OFFICIO MEMBER:

Hon. Geronimo D. Pimentel - President, Liga ng mga Barangay

**ABSENT:**

NONE

RESOLUTION NO. PB-009

*Series of 2015*

"RESOLUTION EARNESTLY REQUESTING THE HONORABLE MEMBERS OF THE SANGGUNIANG PANLALAWIGAN TO SETTLE THE IMPENDING ISSUE ON BOUNDARY DISPUTE BETWEEN THE MUNICIPALITY OF TAGO AND CITY OF TANDAG LODGED BEFORE THE SANGGUNIANG PANLALAWIGAN IN THE YEAR 2004 AND REQUESTING FURTHER TO EXPEDITE ITS FINAL SETTLEMENT."

\_\_\_\_\_  
*Authored by: Honorable Noel L. Gualvez  
Honorable Aloysius R. Espinoza  
Honorable Wilfredo M. Yu  
Honorable Eugene E. Corro  
Honorable Reynaldo G. Selades  
Honorable Clint Ernest P. Lagman  
Honorable Leo L. Pagaran  
Honorable Fe M. Laurente  
Honorable Geronimo D. Pimentel*  
\_\_\_\_\_

7  
A

**WHEREAS**, the territorial boundary of the Municipality of Tago, a political subdivision of Surigao del Sur has been insistently claimed by the Municipality of Tandag, now City of Tandag;

**WHEREAS**, this prompted the former Sangguniang Bayan to pass Resolution No. 161 on October 12, 2004 requesting the Sangguniang Panlalawigan of Surigao del Sur to settle the raging boundary dispute between the Municipalities of Tago and Tandag;

**WHEREAS**, initial hearings were initiated by the SP Committee on Boundary Disputes which even resulted to a joint Resolution No. 01, concurred and adopted jointly by both Sanggunian Bayan of Tago and Tandag, this province on July 25, 2005;

**WHEREAS**, in that joint resolution by both Sanggunians, the Sanggunian Panlalawigan is cognizant and has taken custody of the case to settle the issue as a collegial body on the basis of documented exhibits;

**WHEREAS**, no action until now has been taken after the lapse of many years;

**WHEREAS**, this Sanggunian earnestly request the Honorable Members of the Sangguniang Panlalawigan to settle the issue not only as precedent-setting gesture but a legacy as well;

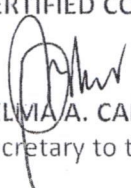
**NOW THEREFORE**; upon motion of Honorable Clint Ernest P. Lagman,  
duly seconded by all Members present,

**BE IT RESOLVED**, as it is hereby resolved, by the Sangguniang Bayan , to earnestly request the Honorable Members of the Sangguniang Panlalawigan to settle the impending issue on boundary dispute between the Municipality of Tago and City of Tandag lodged before the Sangguniang Panlalawigan in the year 2004 and requesting further to expedite its final settlement.

**BE IT FINALLY RESOLVED**, to forward a copy of this resolution to the Honorable Members of the Sangguniang Panlalawigan thru its Presiding Officer, the Honorable Vice Governor Manuel O. Alameda, Sr., of Surigao del Sur, for their information and immediate consideration and the Honorable Mayor Rogelio M. Pimentel, for his information and appropriate action.

**APPROVED/ADOPTED UNANIMOUSLY**, January 13, 2015.

**CERTIFIED CORRECT:**

  
**ZELMA A. CABRERA-CASTRO**  
Secretary to the Sanggunian

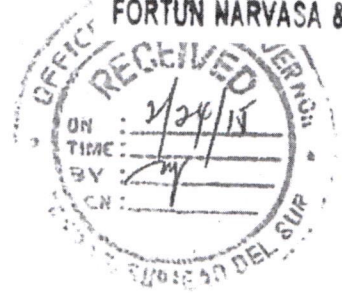
**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**ALEJANDRO S. BAUTISTA, JR.**  
Municipal Vice Mayor / Presiding Officer



Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)



EXCERPT FROM THE MINUTES OF THE 77<sup>th</sup> REGULAR SESSION OF THE 17<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SAGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING CAPITOL HILLS, CITY OF BISLIG, PROVINCE OF SURIGAO DEL SUR ON FEBRUARY 10, 2015

**PRESENT:**

Hon. Manuel O. Alameda, Sr.

- Vice Governor  
(Presiding Officer)

OFFICE OF THE MAYOR  
02-24/15  
RECORDED & INDEXED

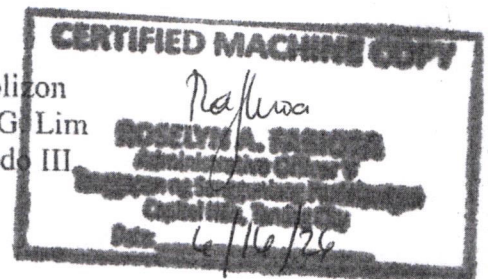
**Regular Sangguniang Panlalawigan Members**

**District I**

Hon. Eleanor D. Momo  
Hon. Mariano R. Atacador, Sr.  
Hon. Teresita P. Donasco  
Hon. Glenn P. Plaza

**District II**

Hon. Donell V. Polizon  
Hon. Mary Grace G. Lim  
Hon. Tito A. Cañedo III



**ABSENT:**

Hon. Conrad C. Cejoco  
Hon. Henrich M. Pimentel

- Member, Sangguniang Panlalawigan  
- do-

**Ex - Officio Members:**

Hon. Vicente H. Pimentel III  
Hon. Christopher J. Pimentel

- President, Provincial Chapter  
of the Liga ng mga Barangay  
- President, Philippine Councilors'  
League, Surigao del Sur Chapter

**On Sick Leave:**

Hon. Emmanuel B. Nazareno

- Member, Sangguniang Panlalawigan

**RESOLUTION NO. 777-15**  
(Series of 2015)

REQUESTING THE SANGGUNIANG PANLUNGSOD OF THE CITY OF TANDAG AND THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF TAGO, ALL OF THIS PROVINCE, TO FURNISH THE SANGGUNIANG PANLALAWIGAN THEIR RESPECTIVE SUPPORTING DOCUMENTS RELATIVE TO THE BOUNDARY DISPUTE BETWEEN THE MUNICIPALITY OF TAGO, SURIGAO DEL SUR AND THE CITY OF TANDAG, THIS PROVINCE IN AID OF LEGISLATION

**SPONSORS:**

HON. MANUEL O. ALAMEDA, SR., HON. TITO A. CAÑEDO III, HON. MARIANO R. ATACADOR, SR., HON. HON. ELEANOR D. MOMO, HON. TERESITA P. DONASCO, HON. CONRAD C. CEJOCO AND HON. EMMANUEL B. NAZARENO

received by:  
Ang 02/24/15

**WHEREAS**, the Honorable Vice Mayor of the Municipality of Tago, Surigao del Sur in his letter dated January 21, 2015, forwarded to the August Body Resolution No. PB-009 of the Sangguniang Bayan of Tago dated January 13, 2015 entitled "Resolution Earnestly Requesting the Honorable Members of the Sangguniang Panlalawigan to Settle the Impending Issue on Boundary Dispute Between the Municipality of Tago and City of Tandag Lodged Before the Sangguniang Panlalawigan in the Year 2004 and Requesting Further to Expedite its Final Settlement";

**WHEREAS**, during the Committee Meeting of the Committee on Boundary Settlement to which the matter was referred to, it was unanimously agreed that the Sangguniang Panlalawigan be furnished copies of the documents relative to the Boundary Dispute of the Municipality of Tago and the City of Tandag, all of this province for their information and in aid of legislation;

**WHEREAS**, in view of the foregoing and on motion of Hon. Tito A. Cañedo III and unanimously seconded by all Sangguniang Panlalawigan Members Present;

**NOW THEREFORE**

**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to request the Sangguniang Panlungsod of the City of Tandag and the Sangguniang Bayan of the Municipality of Tago, All of this Province, to furnish the Sangguniang Panlalawigan their Respective Supporting Documents relative to the boundary dispute between the Municipality of the Municipality of Tago, Surigao del Sur and the City of Tandag, this province in aid of legislation.

**RESOLVED FINALLY:** To furnish copies of this resolution to the Sangguniang Panglungsod of Tandag City thru Hon. Ruel D. Momo, City Vice Mayor/Presiding Officer and the Sangguniang Bayan of the Municipality of Tago thru Hon. Alejandro S. Bautista, Jr., Municipal Vice Mayor/Presiding Officer, all of this Province for their information, guidance and appropriate action.

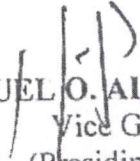
**ADOPTED** this 10<sup>th</sup> day of February 2015, at the City of Bislig, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

x ----- x

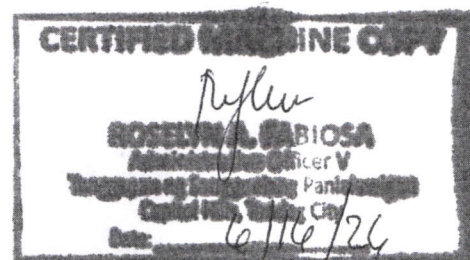
**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

  
**MONALISA CAÑEDO-SU**  
Secretary to the Sangguniang Panlalawigan,

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**MANUEL O. ALAMEDA, SR.**  
Vice Governor  
(Presiding Officer)

EED/ra(2015 february 10SR)







**REPORT**  
**COMMITTEE ON BOUNDARY SETTLEMENT**  
**DECEMBER 12, 2023**

**RECALENDARED FOR ANOTHER COMMITTEE MEETING:**

Boundary dispute between Tandag City and Tago, Surigao del Sur.

**RECOMMENDATION:**

After a careful and thorough review of the case, it was recommended that the written decision of the Committee on the matter will be calendared in Second Reading.

**HON. ANTONIO C. AZARCON**  
Chairman

**HON. CONRAD C. CEJOCO**  
Vice Chairman

**HON. JOSE DUMAGAN, JR.**  
Member

**HON. GINES RICKY J. SAYAWAN, SR.**  
Member

**HON. MANUEL O. ALAMEDA, SR.**  
Vice Governor/Member

**EXPANDED COMMITTEE MEMBERS:**

**CERTIFIED MACHINE COPY**

**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 6/16/24

**HON. RUEL D. MOMO**  
SP Member

**HON. AMADO M. LAYNO, JR.**  
SP Member

**HON. ANTHONY JOSEPH P. CAÑEDO**  
SP Member

**HON. RAUL K. SALAZAR**  
SP Member

**HON. VALERIO T. MONTESCLAROS, JR.**  
SP Member

**HON. JOHN PAUL C. PIMENTEL**  
SP Member

**HON. MELANIE JOY M. GUNO**  
SP Member

**HON. YURI ART EUFY R. SANCHEZ**  
SP Member

ASCG(report\_12-12-23)



Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
Tandag City



**TANGGAPAN NG SANGGUNIANG PANLALAWIGAN**  
(Office of the Provincial Council)

**REPORT**  
**COMMITTEE ON BOUNDARY SETTLEMENT**  
**DECEMBER 12, 2023**

**RECALENDARED FOR ANOTHER COMMITTEE MEETING:**

Boundary dispute between Tandag City and Tago, Surigao del Sur.

**RECOMMENDATION:**

After a careful and thorough review of the case, it was recommended that the written decision of the Committee on the matter will be calendared in Second Reading.

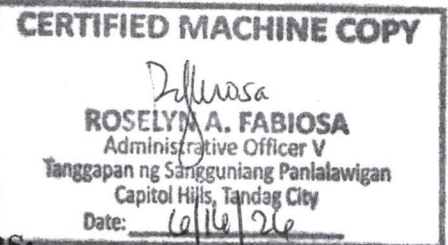
**HON. ANTONIO C. AZARCON**  
Chairman

**HON. CONRAD C. CEJOCO**  
Vice Chairman

**HON. JOSE DUMAGAN, JR.**  
Member

**HON. GINES RICKY J. SAYAWAN, SR.**  
Member

**HON. MANUEL O. ALAMEDA, SR.**  
Vice Governor/Member



**EXPANDED COMMITTEE MEMBERS:**

**HON. RUEL D. MOMO**  
SP Member

**HON. AMADO M. LAYNO, JR.**  
SP Member

**HON. ANTHONY JOSEPH P. CAÑEDO**  
SP Member

**HON. RAUL K. SALAZAR**  
SP Member

**HON. VALERIO T. MONTESCLAROS, JR.**  
SP Member

**HON. JOHN PAUL C. PIMENTEL**  
SP Member

**HON. MELANIE JOY M. GUNO**  
SP Member

**HON. YURI ART EUFY R. SANCHEZ**  
SP Member

ASCG(report\_12-12-23)

2<sup>nd</sup> Floor, Legislative Building  
Capitol Hills, Telaje, Tandag City

Email Add: [tspsurigaoosur@yahoo.com](mailto:tspsurigaoosur@yahoo.com)  
Contact Number: (086) 214-5832



Fik

ANNEX **L**

FORTUN NARVASA & SALAZAR

CITY OF TANDAG  
OFFICE OF THE CITY MAYOR

Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY

**RECEIVED**

Date: 02-21-24  
Time: 4:19 pm  
By: [Signature]

Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

2/19/24  
3:46 pm

EXCERPT FROM THE MINUTES OF THE 76<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON JANUARY 30, 2024

PRESENT:

**CERTIFIED MACHINE COPY**  
[Signature]  
**ROSELYN A. FARIGER**  
Administrative Officer V  
Sangguniang Panglalawigan  
Capitol Hills, Tandag City  
Date: 2/19/24

G. Alameda, Sr.

- Vice Governor  
(Presiding Officer)

02/19/24 3:46 pm

Regular Sangguniang Panlalawigan Members:

**RECEIVED**  
PGO-SURIGAO DEL SUR  
SIGNATURE OVER PRINTED NAME  
CONTROL NO: 840 DATE: 02-19-2024 TIME: 04:30 PM

District I

District II

Hon. Ruel D. Momo  
Hon. Amado M. Layno, Jr.  
Hon. Antonio C. Azarcon  
Hon. Valerio T. Montesclaros, Jr.  
Hon. Jose Dumagan Jr.

Hon. Conrad C. Cejoco  
Hon. Margarita G. Garay  
Hon. Gines Ricky J. Sayawan, Sr.  
Hon. Anthony Joseph P. Cañedo  
Hon. Raul K. Salazar

Ex - Officio Members:

Hon. Jimmy I. Guinsod

- Indigenous Peoples Mandatory Representative, Surigao del Sur

OFFICE OF THE SECRETARY TO THE  
SANGGUNIANG PANLALAWIGAN  
TANDAG CITY  
**RECEIVED**  
DATE: 02/21/2024  
TIME: 4:28 PM  
BY: [Signature]

Hon. Melanie Joy M. Guno

- President, Provincial Chapter of the Liga ng mga Barangay sa Pilipinas

ABSENT:

On Special Privilege Leave:

**RECEIVED**  
OFFICE OF THE SANGGUNIANG PANGALANG  
DATE: 2/22/2024 TIME: 2:29 PM  
BY: [Signature]

Hon. John Paul C. Pimentel

President, Philippine Councilors' League, Surigao del Sur Chapter

VICE MAYOR  
CITY, SURIGAO DEL SUR  
**RECEIVED**  
DATE: 2-21-2024  
TIME: 4:22 PM  
BY: [Signature]

Hon. Yuri Art Eufy R. Sanchez

- President, Panlalawigang Pederasyon ng mga Sangguniang Kabataan

RESOLUTION NO. 1557-24  
(Series of 2024)

ADOPTING THE DECISION OF THE COMMITTEE ON BOUNDARY AND SETTLEMENT OF THE 20<sup>TH</sup> SANGGUNIANG PANLALAWIGAN, THIS PROVINCE IN THE MATTER OF SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITY OF TAGO AND CITY OF TANDAG

SPONSORS:

HON. ANTONIO C. AZARCON, HON. CONRAD C. CEJOCO,  
HON. JOSE DUMAGAN, JR., HON. GINES RICKY J. SAYAWAN,  
SR., HON. MANUEL O. ALAMEDA, SR., HON. RUEL D. MOMO,  
HON. AMADO M. LAYNO, JR., HON. ANTHONY JOSEPH P.  
CAÑEDO, HON. RAUL K. SALAZAR, HON. VALERIO T.  
MONTESCLAROS, JR., HON. JOHN PAUL C. PIMENTEL,  
HON. MELANIE JOY M. GUNO AND HON. ART EUFY R.  
SANCHEZ



**WHEREAS**, there is a pending boundary dispute between the City of Tandag and the Municipality of Tago, all of this Province;

**WHEREAS**, under Section 118 (c) of Republic Act 7160 otherwise known as the Local Government Code of the Philippines, the jurisdictional responsibility for the settlement of boundary disputes involving municipalities or component cities of different provinces shall be jointly referred for settlement to the Sanggunians of the Provinces concerned;

**WHEREAS**, the Municipality of Tago filed a Petition before the Tanggapan ng Sangguniang Panlalawigan, this Province against the Municipality of Tandag, now Tandag City for the settlement of the Municipal Boundary between said Local Government Units (LGUs) in consonance with Section 118 of the Local Government Code of 1991 which involves a parcel of land with a total area of approximately 309,153 hectares;

**WHEREAS**, the Committee on Boundary Settlement of the 20<sup>th</sup> Sangguniang Panlalawigan invited both municipalities for a Committee Meeting and both Local Government Units (LGUs) were informed that an amicable settlement would be the best solution. Both parties manifested that they are willing to enter into a Compromise Agreement. For this reason, the Committee visited both LGUs separately to get hold of their proposals in order for it to be consolidated for the finalization of the said Amicable Settlement. However, Hon. Betty E. Pimentel, Municipal Mayor, Municipality of Tago changed their position and informed the Committee that the latter is not willing to enter into a Compromise Agreement with the City of Tandag. A Certification of No Amicable Settlement was then issued to both parties by the Committee;

**WHEREAS**, on the other hand, the City of Tandag supported their claim with an approved Cadastral and Public Land Survey issued by the Department of Environment and Natural Resources (DENR) which shows that Tandag exercised acts of dominion over the 309,153 hectares. On November 6, 1967, the Boundary and Index Map of Tandag Cadastre, Cad. 392-D, Case 4, Parcel 1 was approved. The same Boundary and Index Map indicated that the boundary dividing the municipalities of Tandag and Tago is the existing national road, delineated on the ground MBM's 2-A, 3-A and 4-A;

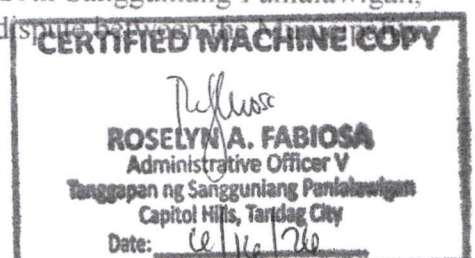
**WHEREAS**, in the aforementioned dispute, the burden of proof lies with the Municipality of Tago since it is an undisputed act that Tago originates from Tandag. It is a basic rule of law that he who alleges must prove what is alleged in congruence with Nikko Hotel Manila Garden v. Reyes. Hence, it is incumbent upon the Municipality of Tago to adduce preponderant of evidence to prove that the disputed 309,153 hectares is within its territorial jurisdiction. Notwithstanding, Tago did not provide preponderant of evidence to resolve the controversy in their favor. Hence, the 309, 1530 hectares land described in the Boundary and Index Map of Tandag Cadastre, Cad. 392-D, Case 4, Parcel 1 is part of Barangay Rosario, Tandag City;

**WHEREAS**, during the 76th Regular Session of the 20th Sangguniang Panlalawigan on February 6, 2024, Hon. Antonio C. Azarcon, Member Sangguniang Panlalawigan and Chairman, Committee on Boundary Settlement manifested that it is imperative to adopt the Decision of the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, this Province in the matter of settlement of municipal boundary dispute between the Municipality of Tago and City of Tandag which ruled in favor of the City of Tandag;

**WHEREAS**, on motion of Hon. Antonio C. Azarcon and unanimously seconded by all the Sangguniang Panlalawigan Members present;

**NOW THEREFORE**

**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to adopt the Decision of the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, this Province in the matter of settlement of municipal boundary dispute between the Municipality of Tago and City of Tandag.





**RESOLVED FINALLY:** To furnish copies of this Resolution to Hon. Betty E. Pimentel, Municipal Mayor and to the Sangguniang Panlungsod thru Hon. Heinrich M. Pimentel, Municipal Vice Mayor/Presiding Officer, all of the Municipality of Tago and to Hon. Roxanne C. Pimentel Mayor and to the Sangguniang Panlungsod thru Hon. Eleanor D. Momo, City Vice Mayor/Presiding Officer, all of the City of Tandag, for their information and guidance.

**ADOPTED** this 30<sup>th</sup> day of January, 2024 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

X-----X

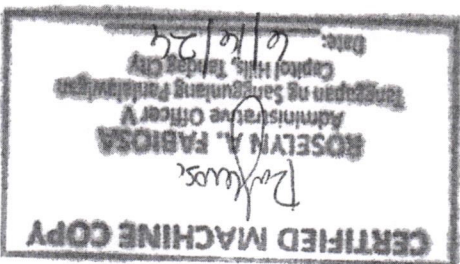
**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

**EDGAR G. PEREZ II, J.D.**

Secretary to the Sangguniang Panlalawigan

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

**MANUEL O. ALAMEDA, SR.**  
Vice Governor  
(Presiding Officer)





PROVINCE OF SURIGAO DEL SUR  
OFFICE OF THE SECRETARY  
1000 E. Surigao City, Surigao del Sur

**ANNEX M**  
FORTUN NARVASA & SALAZAR

2nd Floor, Legislative Building, Capitol Hills, Telaje, Tandag City | [ispstrigao-sur@yahoo.com](mailto:ispstrigao-sur@yahoo.com) | 0904 21 10312

## NOTICE OF PROMULGATION

**HON. ROXANNE C. PIMENTEL**  
City Mayor

**HON. BETTY E. PIMENTEL**  
Municipal Mayor

**HON. ELEANOR D. MOMO**  
City Vice Mayor

**HON. HENRICH M. PIMENTEL**  
Municipal Vice Mayor

**HON. JOHN PAUL C. PIMENTEL**  
**HON. MARIA LOURDES KHARIN C. MOMO**  
**HON. ALVIN C. TY, JR.**  
**HON. ROSARIO NINFA G. DUMAGAN II**  
**HON. ANDREI A. ANDRESAN**  
**HON. GAY GERALDINE G. TAN**  
**HON. PHILIP GEORGE S. AZARCON**  
**HON. AL P. GELI**  
**HON. ALBERT D. PEREZ**  
**HON. REBECCA N. AVILA**  
**HON. CHARISSE VALENTINE P. PINEDA**  
**HON. RHANETTE S. TAN**  
**HON. RAMEL T. MONTERO**  
Sangguniang Panlungsod Members  
Tandag City, Surigao del Sur

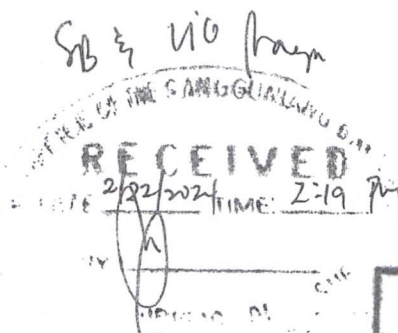
**HON. IRA MINETTE C. PIMENTEL**  
**HON. JESSA P. MATE-TECSON**  
**HON. VIRGINIA P. GOMEZ**  
**HON. JOPIE L. CAHATIAN**  
**HON. MARIBEL R. ESPINOZA**  
**HON. EVELYN S. BAUTISTA**  
**HON. WILFREDO M. YU**  
**HON. MARIBEL P. GUALVEZ**  
**HON. EMMANUEL P. ISIAN**  
**HON. JENEBERT L. GACO**  
**HON. VINCE DYLAN E. CURADA**  
Sangguniang Bayan Members  
Tago, Surigao del Sur

**Sirs/Mesdames:**

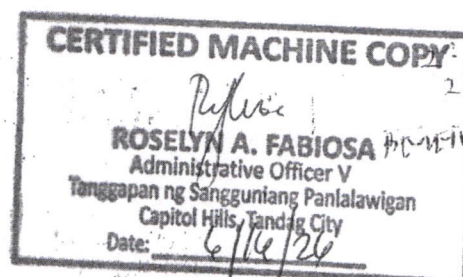
Please be informed that the Decision/Resolution of the Sangguniang Panlalawigan of Surigao del Sur on the boundary dispute between the Municipality of Tago and the City of Tandag will be promulgated on **March 5, 2024 at 9:00 o'clock in the morning** at the SP Session Hall, Legislative Building, Capitol Hills, Telaje, Tandag City, Surigao del Sur.

February 21, 2024, Tandag City, Surigao del Sur.

*Edgar G. Perez II*  
**EDGAR G. PEREZ II, J.D.**  
Secretary to the SP



**CITY OF TANDAG**  
**OFFICE OF THE CITY MAYOR**  
Date: 02-22-24  
Time: 3:10 pm  
By: *Rafael* ORTIZ A.



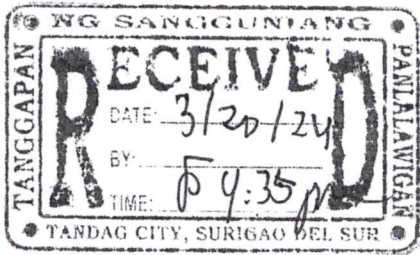


13

10

Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY  
Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

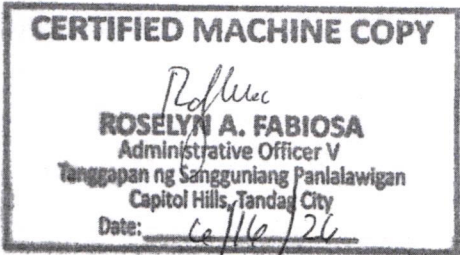
IN THE MATTER OF  
SETTLEMENT OF  
MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (now City of  
Tandag), THIS PROVINCE



MUNICIPALITY OF TAGO,  
*Petitioner,*

-versus-

MUNICIPALITY OF TANDAG  
now the CITY OF TANDAG,



*Respondent.*

X-----/

MOTION FOR RECONSIDERATION

PETITIONER, the MUNICIPALITY OF TAGO, duly represented by its Municipal Mayor, BETTY E. PIMENTEL, unto the Honorable Sangguniang Panlalawigan of Surigao del Sur, most respectfully files this Motion for Reconsideration, by averring as follows:

PURPOSE

Petitioner seeks reconsideration of the Resolution No. 1557-24 dated January 30, 2024, which adopts the Resolution from December 12, 2023, by the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, declaring 309.1530 hectares of land as part of Barangay Rosario, Tandag City, the dispositive portion of which reads:

SURIGAO DEL SUR | Office of the Secretary to the Sangguniang Panlalawigan |  
TSPSDS-2024-3263  
Telephone No.: (086) - 2115832  
E-Mail: tpsurigaosur@yahoo.com  
tpsurigaodelsur@gmail.com  
Date: \_\_\_\_\_  
Time: \_\_\_\_\_  
Received by: \_\_\_\_\_

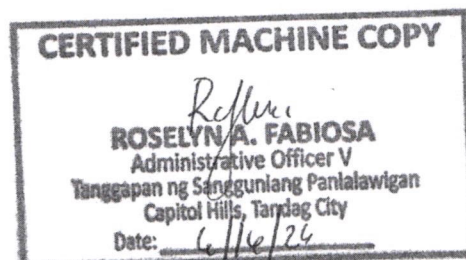
X X X

*"WHEREFORE, in view of the foregoing, the 309.1530 hectares land described in the Boundary and Index Map of Tandag Cadastre, Cad 392-D, Case 4, Parcel 1 is part of Barangay Rosario, Tandag City.*

*SO ORDERED."*

X X X

#### TIMELINESS



On March 5, 2024, the Petitioner received the text of the Resolution by the Committee on Boundary Settlement, which provided the substance of Resolution No. 1557-24.

Counting therefrom, the Respondent has fifteen (15) days upon receipt within which to file a Motion for Reconsideration or until March 20, 2024. Clearly, the instant Motion for Reconsideration is being filed on time.

#### GROUND

With all due respect, the Petitioner moves for the reconsideration of the said Resolution, based on the following grounds:

I.

*The resolution drastically overlooked Resolution No. 88-81 of the Sangguniang Bayan of Tandag dated February 16, 1981, which substantially admits the originally agreed boundaries between Tago and Tandag.*

II.

*The pieces of evidence presented by Tago, including the sworn statements from residents of Barangay Victoria and surveyor Engr. Trazon B. Guda, among others, clearly support Tago's boundary claims consistent with historical and physical landmarks.*

III.

MOTION FOR RECONSIDERATION

Municipality of Tago | Page 2 of 9



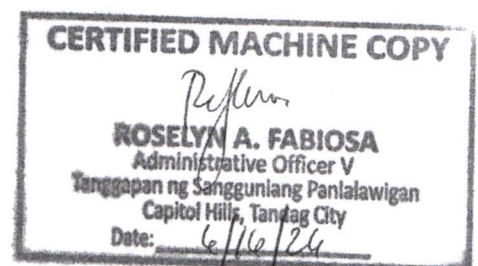
*Certification by the Municipal and Provincial Assessors confirms landholdings within the disputed territory have historically been declared and taxed under Tago's jurisdiction, corroborating Tago's ownership.*

#### IV.

*The presence of relatives of Sangguniang Panlalawigan members with some members of the Sangguniang Panglungsod of Tandag, raised concerns of impartiality, signifying a violation of ethical standards expected from public officials.*

#### DISCUSSION

*The resolution drastically overlooked Resolution No. 88-81 of the Sangguniang Bayan of Tandag dated February 16, 1981, which substantially admits the originally agreed boundaries between Tago and Tandag*

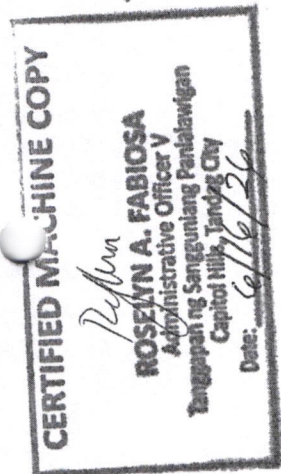


The resolution subject of reconsideration examines two Sangguniang Bayan resolutions: *first*, the Resolution No. 58-80 of the Sangguniang Bayan of Tandag in 1980, and *second*, the Resolution No. 2-81 dated January 5, 1981, of the Sangguniang Bayan of Tago. While it may be true that the tenor of the latter resolution is a response to the earlier resolution adopted by the former, however, the resolution subject of reconsideration failed to weigh on the substance of another resolution, Resolution No. 88-81 dated February 16, 1981, by the Sangguniang Bayan of Tandag, which exposes several admissions. Said Resolution No. 88-81 was attached in the Position Paper of the Petitioner as Annex "L". More particularly, Resolution No. 88-81 provides:

xxx xxx xxx

*"WHEREAS, by natural stroke of good luck, Tandag was made the capital town of the province of Surigao del Sur,*

*thus, being the capital town, it became therefore the [unintelligible] window of the province, and as such, it should be the concerned of all citizens to make it free from any bad image or from being maligned like having boundary conflict. It is for this reason, that although the original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain, the municipality of Tandag settles down to the highway crossing; claiming jurisdiction only on the side of Tandag for there is no better boundary than a permanent landmark which is the highway crossing between Tandag and Tago;*



xxx

*WHEREAS, there was actually no boundary dispute before between those municipalities considering that such municipality respected the boundary between them. The true boundary existed from Kilometer 6 passing Victoria [unintelligible] to Cambating and mountain ranges. This is so because of the agreement between the municipalities of Tandag and Tago in joint session of both Councils xxx"*

xxx    xxx    xxx

Based from the foregoing, it can be surmised that Tandag acknowledged that the reference of "Kilometer 6 passing Victoria to Cambating and mountain ranges" as the original boundary. But Tandag simply moved its boundary to Highway Crossing for the reason that there is no better boundary than a permanent landmark which is the highway crossing between Tandag and Tago. It should be noted that Tago consistently claims that the boundary is Kilometer 6 to Cambating Mountain, as even admitted by Tandag. Contrary to the claim of Tandag, the Cambating Mountain as the natural boundary is also recognized by law to be a source of boundary. Tandag cannot just, on its own whims and caprices, settle a boundary simply because it is a so-called "better boundary" being a "permanent landmark", jeopardizing its adjacent municipality of Tago which, both parties clearly admit, that there is an existence of "Kilometer 6 passing Victoria to Cambating and mountain ranges" as the true boundary. Even the Kilometer 6 to the Cambating mountain and ranges is a widely accepted boundary, under jurisprudence, as it delineated

MOTION FOR RECONSIDERATION

Municipality of Tago | Page 4 of 9



Tago and Tandag. The case *Municipality of Sogod v. Judge Rosal*,<sup>1</sup> as even mentioned in the Resolution provides:

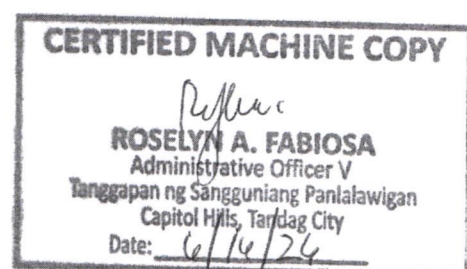
*"Thus, under present laws, the function of the provincial board to fix the municipal boundaries are [sic] now strictly limited to the factual determination of the boundary lines between municipalities, to be specified by natural boundaries or by metes and bounds in accordance with the laws creating said municipalities."*

The Petitioner humbly submits that Resolution No. 88-81 of the Sangguniang Bayan of Tandag dated February 16, 1981, is critical as it represents an explicit acknowledgment from the city of Tandag regarding the originally agreed-upon boundaries with Tago. This resolution, as an official act and declaration of the municipal government of Tandag, carries weight as evidence of historical and mutually recognized territorial lines.

Assuming *arguendo* that following the *Critical Date Doctrine*, the critical date fixed is the year 1980, still, the Resolution overlooked in indicating the value of Resolution No. 88-81, which was adopted in 1981, but basing from the very substance of the resolution, it would show a strong evidence in supporting the claim of Tago rather than Tandag.

To reiterate, Resolution No. 88-81 not only substantiates the municipality of Tago's claims regarding the originally agreed boundaries but also carries significant historical, legal, and evidential value that was unfortunately disregarded in the resolution under contention. This oversight warrants the reconsideration of the boundary dispute resolution, with proper weight given to the direct admissions and mutually recognized agreements documented by both municipalities.

*The pieces of evidence presented by Tago, including the sworn statements from residents of Barangay Victoria and surveyor Engr. Trazon B. Guda, among others, clearly support Tago's boundary claims consistent with*



---

<sup>1</sup> 278 Phil. 642 (1991)

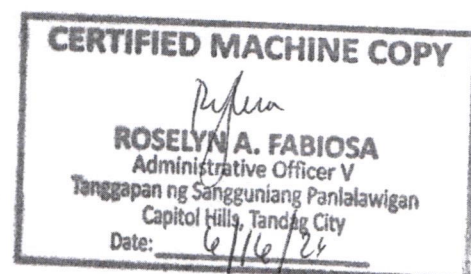
*historical and physical landmarks.*

Further, Tago humbly submits that the testimonies from the community members of Barangay Victoria are crucial for some reasons. Residents of Barangay Victoria have provided sworn testimonies affirming that the disputed territory, particularly the area around Sitio Cambating, has traditionally been recognized as part of Tago. These testimonies offer firsthand accounts and collective memory supporting Tago's claim, demonstrating a community consensus on the boundary's historical placement. The fact that the residents, especially the Catholics who built a Chapel therein, recognize the territory as part of Victoria, Tago, lends significant weight to the argument that the community's understanding and acceptance of the boundary align with Tago's claims.

Engr. Trazon B. Guda, a licensed Geodetic Engineer, provided a professional assessment of the boundary line based on a survey. His sworn statement highlighted that in 1960, during the survey conducted under PLS-710, the observed boundary between Tago and Tandag was consistent with the historical delineation referenced in Joint Resolution No. 4, s. 1919. This sworn statement, although executed in 2005, is critical as it not only corroborates the historical claims made by Tago but also provides a technical validation of the boundary's location which dates back prior to the critical date fixed by in the resolution which is the year 1980.

Moreover, Ciriaco Portillo, native of the municipality of Tago, and then Deputy Provincial Assessor of the province of Surigao del Sur, and then Municipal Assessor of Tago, through a sworn statement, recalled having personal knowledge of the fact that the parcels of agricultural lands located in Sitio Cambating of Barangay Victoria have been declared for taxation purposes and all taxes thereto were paid in the treasury of Tago.

*Certification by the Municipal and Provincial Assessors confirms landholdings within the disputed territory have historically been declared and taxed under Tago's jurisdiction, corroborating Tago's ownership.*

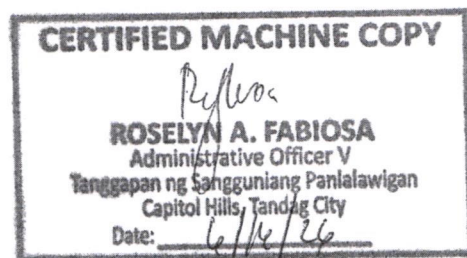




The certifications and several tax declarations by the assessors are legal evidence showing the fact that landholdings within the disputed territory have historically been declared for tax purposes and taxed under Tago's jurisdiction. This establishes a longstanding recognition of Tago's authority over the area by both the landowners and the governing bodies.

This practice reflects an acknowledgment of Tago's jurisdiction, which extends back over even before the critical date. These declarations were not borne out by mistake, as what the Respondent claims, but by the consistent assertion of Tago of its claims over the disputed land.

*The presence of relatives of Sangguniang Panlalawigan members with some members of the Sangguniang Panglungsod of Tandag, raised concerns of impartiality, signifying a violation of ethical standards expected from public officials.*



The presence of relatives of Sangguniang Panlalawigan members in positions of influence within the council of City of Tandag creates a clear conflict of interest.

For instance, Hon. Antonio Aazarcon, Chairman of the Committee of Boundary Settlement, is the father of Hon. Philip George S. Azarcon, a Sangguniang Panlungsod Member of Tandag. Hon. Jose Dumagan, Jr., member of the Committee of Boundary Settlement, is the brother of Hon. Rosario Ninfa G. Dumagan II, a Sangguniang Panlungsod Member of Tandag. And Hon. Ruel D. Momo, Sangguniang Panlalawigan of Surigao del Sur Member, is the brother-in-law of Hon. Maria Lourdes Kharin C. Momo, a Sangguniang Panlungsod Member of Tandag.

This situation is problematic as it could bias the proceedings and decisions towards one of the parties, undermining the fairness and objectivity required in resolving such disputes.

Public officials are held to high ethical standards, including the duty to act impartially and avoid situations that could lead to conflicts of interest. The Code of Conduct and Ethical Standards for Public Officials and Employees (Republic Act No. 6713) in the

Philippines mandates that public officials shall at all times uphold public interest over personal interest. When members of the Sangguniang Panlalawigan fail to inhibit themselves from proceedings where their impartiality might be compromised due to familial ties, it raises concerns of a violation of these ethical standards.

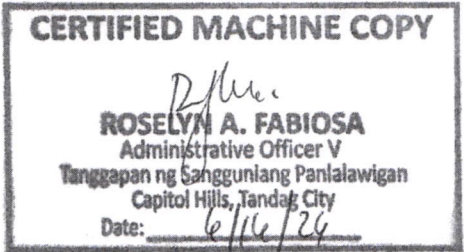
PRAYER

WHEREFORE, considering the above-stated grounds, the Petitioner respectfully requests that the Honorable Sangguniang Panlalawigan of Surigao del Sur reconvene to re-evaluate the previously overlooked and misinterpreted pieces of evidence, and ultimately reconsider its resolution. Petitioner firmly believes that a careful reassessment will rightfully recognize the jurisdiction of the Municipality of Tago over the disputed boundaries.

Other reliefs just and equitable under the circumstances are likewise prayed for.

Respectfully submitted.

Tago, Surigao del Sur. 20 March 2024.



LOCAL GOVERNMENT UNIT OF TAGO  
Movant

*As Represented by:*

  
BETTY E. PIMENTEL  
Municipal Mayor

VERIFICATION

I, BETTY E. PIMENTEL, of legal age, Filipino citizen, a resident of Tago, Surigao del Sur, after having duly sworn to in accordance with law, hereby depose and say, THAT:



1. I am the duly-elected Municipal Mayor of Tago, Petitioner in the above-entitled case;
2. I have caused the preparation and filing of the foregoing Motion for Reconsideration;
3. I have read and known the contents of this pleading, and that
  - (a) the allegations contained here are true and correct based on my personal knowledge or based on authentic documents;
  - (b) the pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and
  - (c) the factual allegations herein have evidentiary support after reasonable opportunity for discovery.

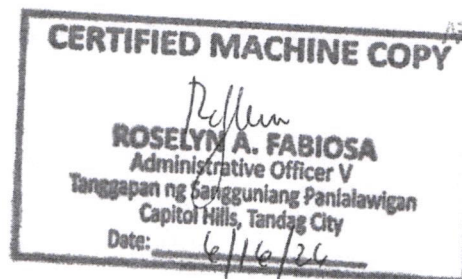
IN WITNESS WHEREOF, I have hereunto set my hand this 20<sup>th</sup> day of March, 2024, in Tago, Surigao del Sur, Philippines.

  
BETTY E. PIMENTEL  
Affiant

SUBSCRIBED AND SWORN TO before me, this 20<sup>th</sup> day of March, 2024, in Tago, Surigao del Sur, personally appeared BETTY E. PIMENTEL who is personally known to me, and to me known to be the same person who presented the foregoing instrument and signed the instrument in my presence, and who took an oath before me as to such instrument.

Witness my hand and seal on the date and place aforementioned.

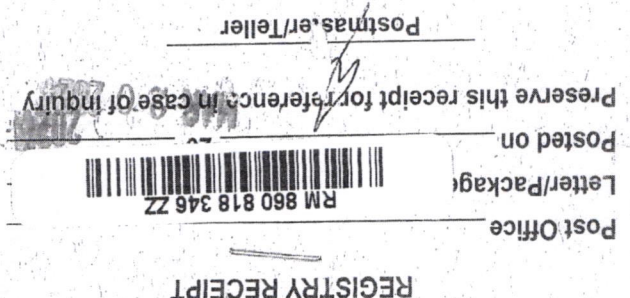
Doc. No. 184  
Page No. 38  
Book No. I  
Series of 2024.



  
NOTARY PUBLIC  
Under Serial No. SDS-55-2024  
Under December 31, 2025  
Roll No. 81950  
IBP No. 416597 / 01-11-2024  
PTR No. 1023216 / 01-05-2024  
MCLE Compliance Until 2025

Copy Furnished:

HON. ROXANNE PIMENTEL  
City Mayor  
Tandag City, Surigao del Sur



Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

EXCERPT FROM THE MINUTES OF THE 87<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, CAPITOL OF THE SOUTH, KAHAYAG, BISLIG CITY, PROVINCE OF SURIGAO DEL SUR ON APRIL 8, 2024

**PRESENT:**

Hon. Manuel O. Alameda, Sr.

- Vice Governor  
(Presiding Officer)

**Regular Sangguniang Panlalawigan Members:**

**District I**

Hon. Ruel D. Momo  
Hon. Amado M. Layno, Jr.  
Hon. Valerio T. Montesclaros, Jr.

**District II**

Hon. Conrad C. Cejoco  
Hon. Margarita G. Garay  
Hon. Gines Ricky J. Sayawan, Sr.  
Hon. Anthony Joseph P. Cañedo  
Hon. Raul K. Salazar

**Ex – Officio Members:**

Hon. Jimmy I. Guinsod

- Indigenous Peoples Mandatory  
Representative, Surigao del Sur

**On Official Business:**

Hon. Melanie Joy M. Guno

- President, Provincial Chapter of the  
Liga ng mga Barangay sa Pilipinas

**ABSENT:**

**Special Privilege Leave:**

Hon. Antonio C. Azarcon

- Member, Sangguniang Panlalawigan

**Vacation Leave:**

Hon. John Paul C. Pimentel

- President, Philippine Councilors'  
League, Surigao del Sur Chapter

**Sick Leave:**

Hon. Yuri Art Eufy R. Sanchez

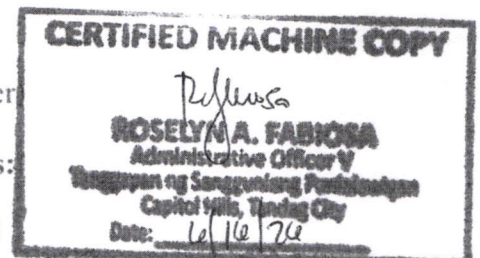
- President, Panlalawigang Pederasyon  
ng mga Sangguniang Kabataan

**RESOLUTION NO. 1851-24**  
(Series of 2024)

DENYING THE MOTION FOR RECONSIDERATION OF THE MUNICIPALITY OF TAGO ON THE DECISION OF THE COMMITTEE ON BOUNDARY AND SETTLEMENT OF THE 20<sup>TH</sup> SANGGUNIANG PANLALAWIGAN, THIS PROVINCE IN THE MATTER OF SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITY OF TAGO AND CITY OF TANDAG

**AUTHOR:**

JOSE DUMAGAN, JR.



14



*Rafael*  
**ROSELYN A. FABIOSA**  
Administrative Officer V  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City  
Date: 6/16/24

**SPONSORS:**

**HON. ANTONIO C. AZARCON, HON. CONRAD C. CEJOCO,  
HON. JIMMY I. GUINSOD, HON. GINES RICKY J. SAYAWAN, SR.,  
HON. RUEL D. MOMO, HON. AMADO M. LAYNO, JR.,  
HON. MARGARITA G. GARAY, HON. ANTHONY JOSEPH P. CAÑEDO,  
HON. RAUL K. SALAZAR, HON. VALERIO T. MONTESCLAROS, JR.,  
AND HON. YURI ART EUFY R. SANCHEZ**

**WHEREAS**, this August Body adopted Resolution No. 1557-24 dated February 6, 2024 entitled "Adopting the Decision of the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, this Province in the Matter of Settlement of Municipal Boundary Dispute Between the Municipality of Tago and City of Tandag" which ruled in favor of the City of Tandag;

**WHEREAS**, a Motion for Reconsideration dated March 20, 2024 from the Municipality of Tago was received by this August Body seeking reconsideration citing numerous grounds;

**WHEREAS**, firstly, Resolution No. 1557-24 dated February 6, 2024 drastically overlooked Resolution No. 88-81 of the Sangguniang Bayan of Tandag dated February 16, 1981 which substantially admits the originally agreed boundaries between Tago and Tandag. The Committee contended that there is no actual proof that there exist a Joint Resolution No. 88-81 and the Municipality of Tago failed to present a copy of said Joint-Resolution;

**WHEREAS**, secondly, the pieces of evidence presented by Tago including the sworn statements from residents of Barangay Victoria and surveyor Engr. Trazon B. Guda, among others, clearly support Tago's boundary claims consistent with historical and physical landmarks. This August Body averred that in every controversy, when the parties present their testimonies of their witnesses in favor of their cause, the opposing party will present evidence that the testimony of their witnesses holds more water than the opposing party. This August Body did not gave much weight on the testimonies of both witnesses but on the result of the surveys. Also, the expertise of Engr. Guda was not established. It was alleged that in 1963, then Provincial Governor Ricarido B. Castillo presided over a session of the Provincial Board wherein they categorically confirmed and recognized the same boundary line that was fixed and established in the Joint Resolution. To support the aforementioned allegation, based on the Best Evidence Rule, Tago cannot present the minutes of the said session and the Resolution itself;

**WHEREAS**, thirdly, the Certification by the Municipal and Provincial Assessors confirms landholdings within the disputed areas and taxed under Tago's jurisdiction corroborating Tago's ownership. Tax declarations and testimonies of landowners submitted by both parties were never considered because it is a biased document considering that it is issued by the respective LGUs;

**WHEREAS**, lastly, the presence of relatives of Sangguniang Panlalawigan Members with some members of the Sangguniang Panlungsod of Tandag raised concerns of impartiality signifying a violation of ethical standards expected from Public Officials. This August Body expressed that their personal affiliations does not define their integrity and it does not limit their wisdom in deciding the said case and that they decided the case impartially based on the substance of the pleadings. Furthermore, the Code of Ethical Standards states that public officials are held high ethical standards including the duty to act impartially and avoid situations that could lead to conflict of interest. There was no conflict of interest in this case as all of the Members of the 20<sup>th</sup> Sangguniang Panlalawigan was not solely elected by the people of Tandag or any LGU by they were all chosen and elected by the people of the First District/Second District of the Province of Surigao del Sur. Their allegiance is to the people of Surigao del Sur and not to a single member of the family;

**WHEREAS**, ultimately, all the cited grounds by Tago are very insufficient to overturn the Decision of the 20<sup>th</sup> Sangguniang Panlalawigan, hence, during the Committee Meeting of the Committee on Boundary Settlement on April 2, 2024, the Committee recommends to deny the Motion for Reconsideration of the Municipality of Tago on the Decision of the Committee on Boundary and Settlement of the 20<sup>th</sup> Sangguniang Panlalawigan, this Province in the matter of settlement of Municipal Boundary Dispute between the Municipality of Tago and City of Tandag;

**WHEREAS**, in view of the foregoing, and on motion of Hon. Jose Dumagan, Jr. and jointly seconded by Hon. Amado M. Layno, Jr. and Hon. Jimmy I. Guinsod;

**NOW THEREFORE**

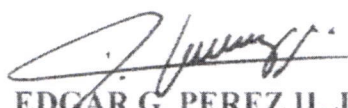
**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to deny the Motion for Reconsideration of the Municipality of Tago on the Decision of the Committee on Boundary and Settlement of the 20<sup>th</sup> Sangguniang Panlalawigan, this Province in the matter of settlement of Municipal Boundary Dispute between the Municipality of Tago and City of Tandag.

**RESOLVED FINALLY:** To furnish copies of this Resolution to Hon. Betty E. Pimentel, Municipal Mayor and to the Sangguniang Panlungsod thru Hon. Henrich M. Pimentel, Municipal Vice Mayor/Presiding Officer, all of the Municipality of Tago and to Hon. Roxanne C. Pimentel Mayor and to the Sangguniang Panlungsod thru Hon. Eleanor D. Momo, City Vice Mayor/Presiding Officer, all of the City of Tandag, for their information and guidance.

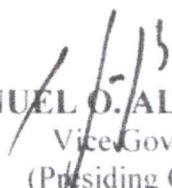
**ADOPTED** this 8<sup>th</sup> day of April, 2024 at the City of Bislig, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

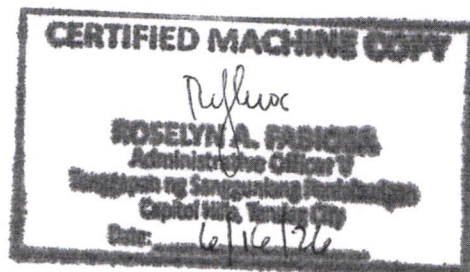
X-----X

**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

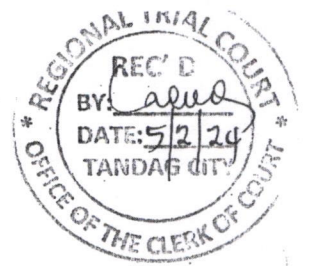
  
**EDGAR G. PEREZ II, J. D.**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**MANUEL O. ALAMEDA, SR.**  
Vice Governor  
(Presiding Officer)



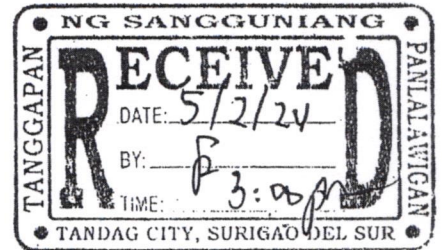




Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY  
Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

IN THE MATTER OF  
SETTLEMENT OF  
MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (now City of  
Tandag), THIS PROVINCE

CIVIL CASE NO. 2041-24-AC



MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

-versus-

MUNICIPALITY OF TANDAG  
now the CITY OF TANDAG,  
*Respondent-*  
*Appellee.*

X-----/

NOTICE OF APPEAL

PETITIONER-APPELLANT, the MUNICIPALITY OF TAGO,  
duly represented by its Municipal Mayor, BETTY E. PIMENTEL,  
unto the Honorable Sangguniang Panlalawigan of Surigao del Sur,  
most respectfully files Notice of Appeal and avers that:

1. Petitioner-Appellant most respectfully gives notice that  
it is appealing the Resolution (*Resolution No. 1557-24,  
Series of 2024*) of the Honorable Office of the  
Sangguniang Panlalawigan of Surigao del Sur dated 30  
January 2024 to the Regional Trial Court, pursuant to  
Section 119 of R.A. 7160, otherwise known as the Local  
Government Code of the Philippines, which provides:



8. Attached herewith is/are the Official Receipt (s) issued by the Clerk of Court as proof of payment of the appeal fees;
9. The Petitioner-Appellant wishes to advance the following main points, which it plans to argue in more detail in its Memorandum:
- a) It is undisputed that Tago was once part of Tandag. However, Tago has reacquired its status as a separate municipality, as evidenced by a transcript of a decree issued by the *Direccion General de Administracion Civil de las Islas Filipinas* dated 29 August 1883;
  - b) On 10 March 1917, when *The Revised Administrative Code of 1917 (Act No. 2711)* was enacted, Tago was already listed among the municipalities under the Province of Surigao;
  - c) On 6 November 1918, pursuant to Section 68 of Act No. 2711, then Governor-General Francis Burton Harrison of the Philippines issued Executive Order No. 41, which provides in part:

xxx

*The municipality of Tandag shall consist of its present territory less the territory comprised in the former municipality of Tago. The municipality of Tago shall consist of the territory comprised in the former municipality of Tago.*

xxx

- d) Along with the above-mentioned official acts/law of the Philippine government, Tago has maps indicating its boundary with Tandag;
- e) More importantly, Tago is consistent with its claim on the disputed area as even the landholdings found within the territory in dispute have been declared and realty taxes thereto were assessed and paid in the Treasury of Tago. The subject landholdings were inventoried and and previous tax declarations were traced



and inventoried to have been originally registered in the roll of real properties located in Sitio Cambating, Barangay Victoria of Tago, such registrations even date back prior to the critical date of 1980 set by the Honorable Sangguniang Panlalawigan, and even more prior than the Cadastral Survey for Tandag allegedly in 1967;

- 
- f) It is humbly submitted, however, that the critical date should not be 1980, but any date or year prior to 1967. The Respondent-Appellee used as basis in its claim of the disputed territory a Boundary and Index Map of Tandag Cadastre, Cad. 392-D, Case 4, Parcel 1, approved on 16 December 1967. But there is an annotation on the map referring to the 309.1530 hectares claimed by Tandag, that it is "claimed by the Municipality of Tago". In short, even this map has a note stating that the Municipality of Tago also claims the same land;
  - g) Based on jurisprudence, a critical date means that point in time when the dispute has crystallized. The critical date acquires much significance in that acts performed by the parties after the critical date to bolster their respective claims are accorded little to no probative value unless they are normal continuation of prior acts and not undertaken merely to improve their legal position;
  - h) Applying the above-mentioned principle, even the 1967 map presented by Tandag makes an annotation thereon that the 309.1530 hectares of land is likewise claimed by the Municipality of Tago. As such, it becomes obvious that the boundary dispute between Tago and Tandag has already been crystallized even prior to 1967. So it would more logical to set the critical date to a date prior to 1967. As such, the 1967 map of Tandag must be accorded little to no probative value;
  - i) Moreover, while it may be true that R.A. No. 7377, R.A. No. 7509, R.A. No. 8628, and R.A. No. 9998 refer to Tandag as the location of the school (now

Section 119. *Appeal*. - Within the time and manner prescribed by the Rules of Court, any party may elevate the decision of the sanggunian concerned to the proper Regional Trial Court having jurisdiction over the area in dispute. The Regional Trial Court shall decide the appeal within one (1) year from the filing thereof. Pending final resolution of the disputed area prior to the dispute shall be maintained and continued for all legal purposes.

- 
2. The full text of Resolution No. 1557-24, Series of 2024, was received by Petitioner-Appellant on 5 March 2024;
  3. Counting therefrom, it had fifteen (15) days upon receipt within which to file its Motion for Reconsideration or until 20 March 2024, which the Petitioner-Appellant filed on said date;
  4. Resolution No. 1851-24 (Series of 2024), dated 8 April 2024, denied Petitioner-Appellant's Motion for Reconsideration. The Honorable Office of the Sangguniang Panlalawigan issued this Resolution, a copy of which Petitioner-Appellant received on 16 April 2024;
  5. Counting therefrom, it has a period of fifteen (15) days upon receipt of Resolution No. 1851-24 (Series of 2024) within which to file its Notice of Appeal or until 1 May 2024;
  6. Considering that the fifteenth day falls on a Regular Holiday (Labor Day), the last day of the filing of the Notice of Appeal is on the following day, 2 May 2024. Clearly, the instant Notice of Appeal is being filed on time;
  7. The parties in this appeal are the Petitioner Municipality of Tago as Appellant and the Respondent Municipality (now City) of Tandag as Appellee;



North Eastern Mindanao State University or NEMSU), the mentions of Tandag are mere descriptions of the location of the school. These laws do not actually define the precise borders between Tandag and Tago;

- 39  
276
- j) Similar with these claims of Tandag, there in fact exists R.A. No. 8139, which mentions in Section 2, that *"the school shall be situated within the eight hectare campus of the Surigao del Sur Polytechnic College in Barangay Governor Adella Serra of Tago, Surigao del Sur,"* and this Barangay Governor Adella Serra that is mentioned is known to the public as Barangay Victoria of Tago;
  - k) Besides, despite the claims of Tandag that what is now NEMSU is part of Tandag, it is worthy to note that applications for building permit and other clearances in the creation of Surigao del Sur Polytechnic College, were made before the Local Government Unit of Tago and not Tandag;
  - l) Verily, the Petitioner-Appellant humbly submits that its pieces of evidence preponderate in terms of probative than the claims presented by Tandag;
  - m) Resolution No. 88-81 of the Sangguniang Bayan of Tandag dated 16 February 1981, which the court may take judicial notice, substantially admits the originally agreed boundaries between Tago and Tandag as that of *"Kilometer 6 passing Victoria to Cambating and mountain ranges"* and not the Highway Crossing according to Tandag;
  - n) Further, Joint Resolution No. 4, series of 1919, of Tago and Tandag, recognized the same boundary line as *"the existing road, situated at the very boundaries of Tandag and Tago;"*
  - o) The pieces of evidence presented by Tago, including the statements from residents of Barangay Victoria who lived contemporaneously in Victoria, and the affidavit of surveyor Engr. Trazon B. Guda, among others, clearly support

Tago's boundary claims consistent with historical and physical landmarks;

- p) Certification by the Municipal and Provincial Assessors confirms landholdings within the disputed territory have historically been declared and taxed under Tago's jurisdiction, corroborating Tago's ownership;
- q) The above-mentioned arguments and evidence ultimately favor Tago. Tandag's cadastral survey and the laws mentioning Tandag as the location of NEMSU were not contemporaneous with the creation of Tandag. Applying the case of *Municipality of Isabel, Leyte vs. Municipality of Merida, Leyte*<sup>1</sup>, those acts that are not contemporaneous with the creation of Tandag should be given little weight as against the statements of the residents, official documents, and official acts which were contemporaneous with the creation of Tago.

#### PRAYER

WHEREFORE, it is respectfully prayed that this Notice of Appeal be given due course.

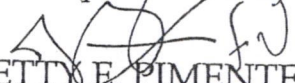
Other relief and remedies as are just and equitable, are likewise prayed for.

Respectfully submitted.

Tago, Surigao del Sur. 2 May 2024.

LOCAL GOVERNMENT UNIT OF TAGO  
Petitioner-Appellant

*As Represented by:*

  
BETTY E. PIMENTEL  
Municipal Mayor

---

<sup>1</sup> G.R. No. 216092



## VERIFICATION

I, BETTY E. PIMENTEL, of legal age, Filipino citizen, a resident of Tago, Surigao del Sur, after having duly sworn to in accordance with law, hereby depose and say, THAT:

1. I am the duly-elected Municipal Mayor of Tago, Petitioner-Appellant in the above-entitled case;
2. I have caused the preparation and filing of the foregoing Notice of Appeal;
3. I have read and known the contents of this pleading, and that  
(a) the allegations contained here are true and correct based on my personal knowledge or based on authentic documents;  
(b) the pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and (c) the factual allegations herein have evidentiary support after reasonable opportunity for discovery.

IN WITNESS WHEREOF, I have hereunto set my hand this 2nd day of May, 2024, in Tago, Surigao del Sur, Philippines.

  
BETTY E. PIMENTEL  
Affiant

SUBSCRIBED AND SWORN TO before me, this 2nd day of May, 2024, in Tago, Surigao del Sur, personally appeared BETTY E. PIMENTEL who is personally known to me, and to me known to be the same person who presented the foregoing instrument and signed the instrument in my presence, and who took an oath before me as to such instrument.

Witness my hand and seal on the date and place aforementioned.

Doc. No. 18

Page No. 5

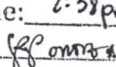
Book No. 111

Series of 2024.

CITY OF TANDAG  
OFFICE OF THE CITY MAYOR

Date: 05-02-24

Time: 2:39 pm

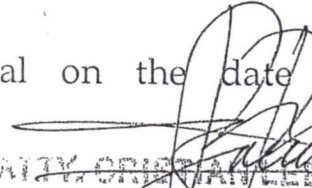
By: 

Copy Furnished

RECEIVED

HON. ROXANNE PIMENTEL  
City Mayor  
Tandag City, Surigao del Sur

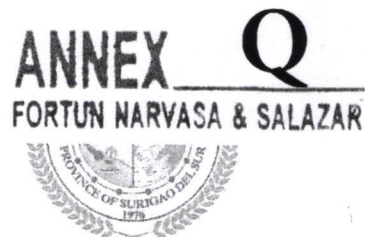
OFFICE OF THE CLERK OF COURT  
Regional Trial Court  
Tandag City, Surigao del Sur

  
CITY CLERK  
Under Seal No. CDS-35-2022  
Until December 31, 2024  
Roll No. 75317  
LOP No. 33-123-01/01/2024  
PTR No. 0773503-01/02/2024  
A/CLE Compliance VII-0000532



Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
Tandag City

**TANGGAPAN NG SANGGUNANG PANLALAWIGAN**  
(Office of the Provincial Council)

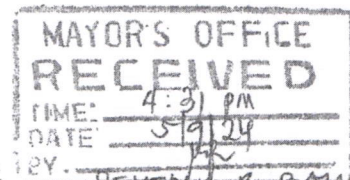


In the matter of Settlement of  
Municipal Boundary Dispute  
Between the Municipalities of Tago  
and Tandag (now City of Tandag),  
This Province

**MUNICIPALITY OF TAGO,**  
Petitioner-Appellant

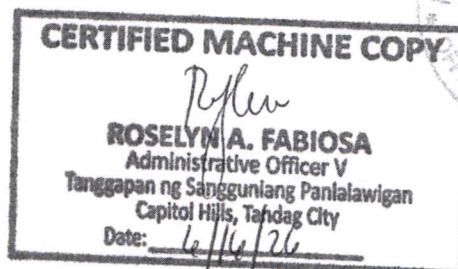
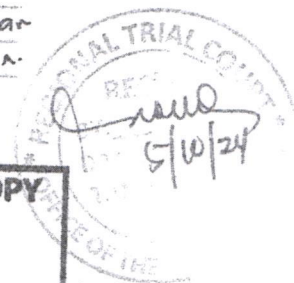
-versus-

**MUNICIPALITY OF TANDAG**  
now the **CITY OF TANDAG,**  
Respondent-Appellee



CITY OF TANDAG  
OFFICE OF THE CITY MAYOR

Date: 05-10-24  
Time: 9:20 AM  
By: [Signature]



X ----- //

**ORDER**

This Committee deems it appropriate to give due course to the Notice of Appeal filed by the Municipality of Tago (received on 2 May 2024) without prejudice on the part of the appellee to file their appropriate pleadings.

Let the records of this case be forwarded to the Regional Trial Court thru the Office of the Clerk of Court, Tandag City, Surigao del Sur.

Done this 6<sup>th</sup> day of May 2024. Sangguniang Panlalawigan Session Hall, 2<sup>nd</sup> Floor, Legislative Building, Capitol Hills, Telaje, Tandag City, Surigao del Sur.

For the Committee on Boundary Dispute:

**HON. ANTONIO C. AZARCON**  
Chairman, Sangguniang Panlalawigan  
Member



Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

EXCERPT FROM THE MINUTES OF THE 90<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> SANGGUNIAN PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIAN PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON MAY 7, 2024

**PRESENT:**

Hon. Gines Ricky J. Sayawan, Sr. - Member, Sangguniang Panlalawigan  
(Temporary Presiding Officer)

**Regular Sangguniang Panlalawigan Members:**

**District I**

Hon. Ruel D. Momo  
Hon. Amado M. Layno, Jr.  
Hon. Antonio C. Azarcon  
Hon. Valerio T. Montesclaros, Jr.  
Hon. Jose Dumagan Jr.

**District II**

Hon. Margarita G. Garay  
Hon. Anthony Joseph P. Cañedo  
Hon. Raul K. Salazar

**Ex – Officio Members:**

Hon. Jimmy I. Guinsod - Indigenous Peoples Mandatory Representative, Surigao del Sur  
Hon. Melanie Joy M. Guno - President, Provincial Chapter of the Liga ng mga Barangay sa Pilipinas  
Hon. Yuri Art Eufy R. Sanchez - President, Panlalawigang Pederasyon ng mga Sangguniang Kabataan

**ON OFFICIAL BUSINESS:**

Hon. Manuel O. Alameda, Sr. - Vice Governor

**ABSENT:**

**On Vacation Leave:**

Hon. Conrad C. Cejoco - Member, Sangguniang Panlalawigan

**On Special Privilege Leave:**

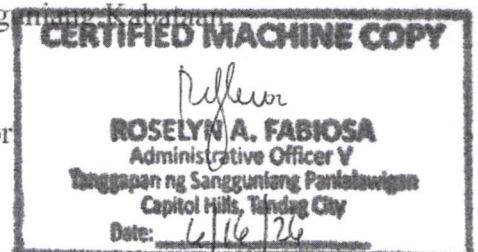
Hon. John Paul C. Pimentel - President, Philippine Councilors' League, Surigao del Sur Chapter

**RESOLUTION NO. 1934-24**  
(Series of 2024)

GIVING DUE COURSE TO THE NOTICE OF APPEAL OF THE MUNICIPALITY OF TAGO, THIS PROVINCE WITHOUT PREJUDICE ON THE PART OF THE APPELLEE TO FILE THEIR APPROPRIATE PLEADINGS

**SPONSORS:**

HON. ANTONIO C. AZARCON, HON. JOSE DUMAGAN, JR.,  
HON. JIMMY I. GUINSOD, HON. AMADO M. LAYNO, JR. AND  
HON. ANTHONY JOSEPH P. CAÑEDO



**WHEREAS**, the Municipality of Tago filed a Notice of Appeal dated May 2, 2024. It could be recalled that this August Body adopted Resolution No. 1557-24 dated February 6, 2024 entitled "Adopting the Decision of the Committee on Boundary and Settlement of the 20th Sangguniang Panlalawigan, this Province in the Matter of Settlement of Municipal Boundary Dispute Between the Municipality of Tago and City of Tandag".

**WHEREAS**, a Motion for Reconsideration dated March 20, 2024 from the Municipality of Tago was received by this August Body seeking reconsideration citing numerous grounds. However, this August Body denied said Motion for Reconsideration as embodied in Resolution No. 1851-24 dated April 8, 2024. Said Resolution was duly received by the Municipality of Tago on April 16, 2024;

**WHEREAS**, pursuant to Section 119 of the Local Government Code on Appeal, states that "Within the time and manner prescribed by the Rules of Court, any party may elevate the decision of the sanggunian concerned to the proper Regional Trial Court having jurisdiction over the area in dispute. The Regional Trial Court shall decide the appeal within one (1) year from the filing thereof. Pending final resolution of the disputed area prior to the dispute shall be maintained and continued for all legal purposes".

**WHEREAS**, the Municipality of Tago filed the Notice of Appeal within the prescribed 15-day period as provided for under the Rules of Court;

**WHEREAS**, during the Committee Meeting of the Committee on Boundary Settlement on May 6, 2024, the Committee recommends to give due course to the Notice of Appeal of the Municipality of Tago, this Province without prejudice on the part of the City of Tandag to file their appropriate pleadings before the Regional Trial Court. This is to protect the right of both parties rather than curtail them should be given preference;

**WHEREAS**, in view of the foregoing, and on motion of Hon. Antonio C. Azarcon and duly seconded by Hon. Jose Dumagan, Jr.;

**NOW THEREFORE**

**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to give due course to the Notice of Appeal of the Municipality of Tago, this Province without prejudice on the part of the appellee to file their appropriate pleadings.

**RESOLVED FINALLY:** To furnish copies of this Resolution to Hon. Betty E. Pimentel, Municipal Mayor and to the Sangguniang Panlungsod thru Hon. Henrich M. Pimentel, Municipal Vice Mayor/Presiding Officer, all of the Municipality of Tago and to Hon. Roxanne C. Pimentel Mayor and to the Sangguniang Panlungsod thru Hon. Eleanor D. Momo, City Vice Mayor/Presiding Officer, all of the City of Tandag, for their information and guidance.

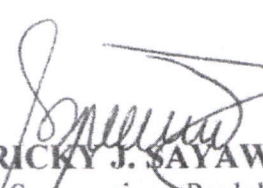
**ADOPTED** this 7<sup>th</sup> day of May, 2024 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

X-----X

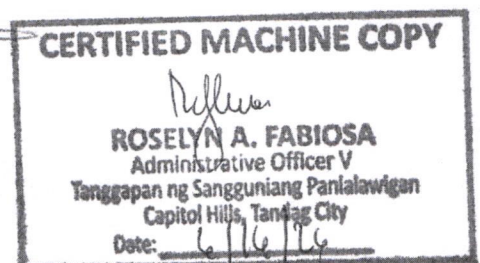
**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

  
**EDGAR G. PEREZ II, J.D.**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**GINES RICKY J. SAYAWAN, SR.**  
Member, Sangguniang Panlalawigan  
(Temporary Presiding Officer)

MLC (giving-due-course)





Republic of the Philippines  
**Supreme Court**  
**REGIONAL TRIAL COURT**

11<sup>th</sup> Judicial Region, Branch 40

Tandag City, Surigao del Sur

Official e-mail address: rtc1tnd040@judiciary.gov.ph

Landline: (086)214-3114 / hotline: 09515653951

**ANNEX S**

**FORTUN NARVASA & SALAZAR**

FEB 18 2026

IN THE MATTER OF SETTLEMENT  
OF MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (NOW CITY OF TANDAG),  
THIS PROVINCE

CIVIL CASE NO. 2041-24

MUNICIPALITY OF TAGO,

*Petitioner-Appellant,*

*-versus-*

MUNICIPALITY OF TANDAG NOW  
THE CITY OF TANDAG,

*Respondent-Appellee,*

x-----/

DIAZ LAW OFFICE  
**RECEIVED**  
DATE: 2-25-26  
TIME: 10 am  
BY: mg

**NOTICE OF APPEALED CASE**

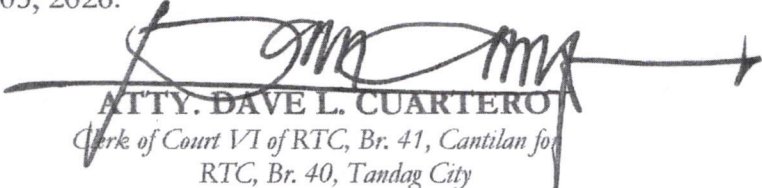
**GREETINGS:**

You are hereby notified that this Court has issued an Order dated February 05, 2026, directing both parties to file their memorandum in view of their failure to reach an amicable settlement.

Pursuant to Section 7 of Rule 40 of the Rules of Court, it shall be the duty of the appellant within fifteen (15) days from receipt of this notice to submit a memorandum which shall briefly discuss the errors imputed to the lower court, a copy of which shall be furnished by him to the adverse party. Within fifteen (15) days from receipt of appellant's memorandum, the appellees may file their memorandum.

Failure of the appellant to file a memorandum shall be ground for dismissal of the appeal.

Cantilan for Tandag City, February 05, 2026.

  
**ATTY. DAVE L. CUARTERO**  
Clerk of Court VI of RTC, Br. 41, Cantilan for  
RTC, Br. 40, Tandag City

**COPY FURNISHED:**

ATTY. DANIEL L. DIAZ  
*Counsel for the Petitioner-Appellant*  
Diaz Law Office  
Purok Sandiya, Victoria,  
Tago, Surigao del Sur

ATTY. JANISSA P. DELICONA  
*Tandag City Legal Officer*  
Tandag City Hall, Airport Road,  
Barangay Awasian, Tandag City

Republic of the Philippines  
REGIONAL TRIAL COURT  
11th Judicial Region, Branch 41  
Cantilan, Surigao del Sur

RL 172 065 834 ZZ



IN THE MATTER OF  
SETTLEMENT OF  
MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (now City of  
Tandag), THIS PROVINCE

MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

*-versus-*

MUNICIPALITY OF TANDAG  
now the CITY OF TANDAG,  
*Respondent-*  
*Appellee.*

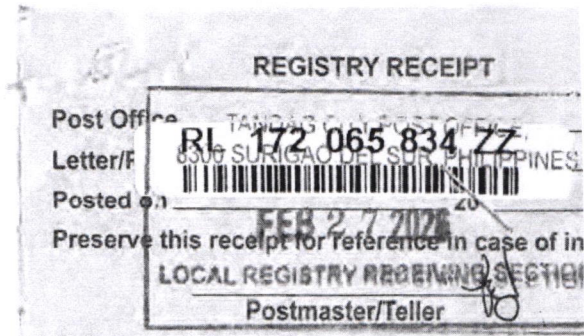
X-----/

MEMORANDUM  
*for the*  
PETITIONER-APPELLANT

COMES NOW, the MUNICIPALITY OF TAGO, through the undersigned counsel, and unto this Honorable Court, most respectfully submits this *Memorandum* and avers as follows:

I. TIMELINESS

1. This Memorandum is filed pursuant to the February 5, 2026 Order of the Honorable Court wherein appellant is given 15 days from receipt of the notice to submit a Memorandum. Hence, counting from February 18, 2026, when the notice was received, appellant has up to March 5, 2026 to submit this memorandum. Accordingly, this Memorandum is timely filed.





## II. PREFATORY STATEMENT

2. This appeal seeks the reversal of Resolution No. 1557-24 (dated January 30, 2024) issued by the Sangguniang Panlalawigan (SP) of Surigao del Sur. The SP gravely erred in ruling that the disputed territory belongs to Tandag City based on a Cadastral Map approved in 1967, while deliberately disregarding the Respondent's own admission in 1981 that the "*original boundary*" was indeed located at Kilometer 6, Cambating Mountain—the very position held by Tago;
3. By arbitrarily fixing the "critical date" of the dispute at 1980, the SP conveniently validated Tandag's self-serving maps from the 1960s while excluding Tago's historical evidence. This Memorandum imputes serious reversible errors in the findings of facts and conclusions of law committed by the SP;

## III. STATEMENT OF FACTS

4. The Municipality of Tago was officially separated from the Municipality of Tandag on January 1, 1919, pursuant to Executive Order No. 41. Recognizing the need to define their shared jurisdiction, the Municipal Councils of both Tago and Tandag convened ten days later, on January 11, 1919, and adopted Joint Resolution No. 4. This contemporaneous agreement established the boundary at the "*existing road... which leads to Cambating mountain,*" decreeing that all waters falling toward the Tago side belong to the Petitioner;
5. For decades, Tago exercised peaceful jurisdiction based on this 1919 landmark. However, on December 16, 1967, the Director of Lands approved the Boundary and Index Map of Tandag Cadastre (Cad-392-D). This map—the very document now relied upon by Respondent—explicitly acknowledged the ongoing controversy by bearing a formal annotation on the 309-hectare area: "*claimed by the Municipality of Tago*"<sup>2</sup>. This annotation proves that a

---

<sup>1</sup> Annex 'K' of Position Paper of Tago, Resolution No. 2-81 (1981) by Tago, and Annex 'L' of Position Paper of Tago, Resolution No. 88-81 (1981) by Tandag

<sup>2</sup> Resolution of the Committee on Boundary Settlement, Sangguniang Panlalawigan of Surigao del Sur, In the Matter of Settlement of Municipal Boundary Dispute Between the Municipalities of Tago and Tandag, dated December 12, 2023, at p. 21

dispute had crystallized at least thirteen years prior to the 1980 "critical date" arbitrarily set by the Sangguniang Panlalawigan;

6. On February 16, 1981, the Sangguniang Bayan of Tandag passed Resolution No. 88-81, which stands as a clear admission against interest. In this resolution, Tandag admitted that while the "*original boundary... is kilometer 6 to Cambating Mountain,*" it unilaterally chose to "*settle down*" to the highway crossing simply because it believed the highway was a "*better boundary*"<sup>3</sup>;
7. This historical admission was further reinforced during the 2005 proceedings before the Sangguniang Panlalawigan. In its June 20, 2005 *Addendum to Position Paper*, Tandag did not challenge the 1919 Joint Resolution as hearsay; instead, it interpreted the resolution's substance, arguing that the 1919 agreement was "*founded on presumption*"<sup>4</sup>. By engaging with the merits of the 1919 agreement in its 2005 pleadings, Tandag judicially admitted the document's existence and historical relevance;

#### IV. ASSIGNMENT OF ERRORS

##### A.

THE HONORABLE SP GRAVELY ERRED IN DISREGARDING RESOLUTION NO. 88-81, FAILING TO BIND THE RESPONDENT TO ITS OWN ADMISSION AGAINST INTEREST THAT THE ORIGINAL BOUNDARY IS KILOMETER 6 TO CAMBATING MOUNTAIN.

##### B.

THE HONORABLE SP COMMITTED A REVERSIBLE ERROR IN CONCLUDING THAT THE "EXISTING ROAD" IN THE 1919 AGREEMENT WAS THE POST-WAR NATIONAL HIGHWAY, AND IN INCORRECTLY RULING THAT TAGO'S CLAIM FOR HISTORIC ENFORCEMENT VIOLATES THE 1973 CONSTITUTION.

##### C.

---

<sup>3</sup> Annex 'L' of Position Paper of Tago, *Resolution No. 88-81 (1981) by Tandag*

<sup>4</sup> at p. 6



THE HONORABLE SP GRAVELY ERRED IN CHARACTERIZING THE 1919 JOINT RESOLUTION AS "HEARSAY," IGNORING THAT TANDAG IS ESTOPPED FROM RAISING THIS DEFENSE AFTER EXPLICITLY ACKNOWLEDGING THE DOCUMENT'S EXISTENCE IN ITS 2005 POSITION PAPERS.

D.

THE ASSAILED RESOLUTION SUFFERS FROM A FATAL DEFECT IN DUE PROCESS BY ISSUING A BLANKET DISMISSAL OF TAGO'S VOLUMINOUS DOCUMENTARY AND TESTIMONIAL EVIDENCE — INCLUDING SWORN AFFIDAVITS OF PUBLIC OFFICIALS — WITHOUT SPECIFIC EVALUATION OR REBUTTAL.

E.

THE HONORABLE SP GRAVELY ERRED IN ARBITRARILY FIXING THE "CRITICAL DATE" AT 1980, THEREBY VALIDATING TANDAG'S 1967 CADASTRAL MAP DESPITE THE MAP BEARING AN ANNOTATION ("CLAIMED BY TAGO") THAT PROVES THE DISPUTE CRYSTALLIZED PRIOR TO 1967.

F.

THE HONORABLE SP GRAVELY ERRED IN RULING THAT TANDAG'S EVIDENCE PREPONDERATES, MISAPPLYING JURISPRUDENCE ON CADASTRAL MAPS AND GIVING UNDUE WEIGHT TO GENERAL STATUTES OVER TAGO'S PROOF OF ACTUAL, CONTEMPORANEOUS JURISDICTION AND SPECIFIC LEGISLATIVE RECOGNITION (R.A. 8139).

## V. ARGUMENTS AND DISCUSSION

*A. Tandag's Resolution No. 88-81 is an admission that binds the Respondent-Appellee*

8. The Honorable SP erred in disregarding Resolution No. 88-81, passed by the Sangguniang Bayan of Tandag on February 16, 1981. Assuming arguendo, we hypothetically

accept 1980 as the "critical date," the doctrine only excludes self-serving acts performed to improve a party's legal position. It does not exclude admissions against interest;

9. In Resolution No. 88-81<sup>5</sup>, Tandag explicitly admitted that "*the original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain*" but that it unilaterally "*settles down to the highway crossing*" because it is a "*better boundary*". Under the Rules of Evidence<sup>6</sup>, an admission by a party regarding a relevant fact is admissible against them. Tandag cannot use the Critical Date Doctrine to shield itself from its own confession that the historical boundary is indeed where Tago claims it to be;
10. It is a voluntary acknowledgment of a fact — that the original and lawful boundary is at Kilometer 6. Tandag's subsequent attempt to "*settle down*" at the highway was a unilateral act of convenience that cannot override the legal boundary established during the creation of the municipalities. Having admitted the "*original boundary*" in an official legislative act, Tandag is judicially barred from claiming a different border;

**B. *The "existing road" in 1919  
cannot be the National  
Highway***

11. The SP ruled in favor of Tandag's assertion that the boundary is the "*National Highway*" (Crossing). Tago maintains the boundary is the "*Existing Road leading to Cambating Mountain*" as per Joint Resolution No. 4, Series of 1919;
12. The SP's dismissal of Joint Resolution No. 4, Series of 1919 as "hearsay" or improbable ignores the historical necessity of the time. Executive Order No. 41, which separated Tago from Tandag effective January 1, 1919, contained no technical description, merely stating Tago consists of its "*former territory*";

---

<sup>5</sup> Annex 'L' of Position Paper of Tago

<sup>6</sup> Rule 130, Section 26. *Admission of a party.* — The act, declaration or omission of a party as to a relevant fact may be given in evidence against him or her.



13. It is legally and logically sound to presume that the very first official act of the newly organized Municipal Councils of Tago and Tandag would be to define their jurisdiction. Meeting ten days later, on January 11, 1919, to fix the boundary at the "*existing road... to Cambating mountain*" was not only plausible but procedurally necessary to enforce E.O. 41. The absence of a physical copy after a century does not negate its existence, especially when corroborated by Tandag's own admission in 1981<sup>7</sup> referring to this specific agreement;
14. The SP committed a historical fallacy. Tago asserted in Resolution No. 2-81 that "*the national highway was constructed only after the last world war II*". It is logically impossible for the "*existing road*" mentioned in the 1919 Joint Resolution to be the National Highway that was constructed decades later, that is, the so-called Crossing Tago;
15. The "*existing road*" referred to in 1919 was a trail/road utilized during the Spanish regime leading to Cambating, not the junction of the national highway constructed by the Americans or the Philippine Republic later;
16. The Respondent's argument that Tago's claim violates the 1973 Constitution's requirement for a plebiscite is misplaced. Tago is not seeking to alter or substantially change the boundary, which would indeed require a plebiscite under Article XI, Section 3 of the 1973 Constitution. Rather, Tago is seeking the recognition and enforcement of the historical boundary defined in 1919, which existed prior to the 1973 Constitution;
17. Since the laws creating Tago (E.O. 41) provided no technical description, the 1919 agreement serves as the factual determination of the boundary lines. Restoring the boundary to "*Km 6 to Cambating*" is not an alteration; it is a correction of Tandag's unilateral encroachment. As held in *Municipality of Nueva Era v. Municipality of Marcos*<sup>8</sup>, boundaries must be determined in accordance with the law creating the municipality. Here, that law is E.O. 41,

---

<sup>7</sup> Annex 'L' of Position Paper of Tago, Resolution No. 88-81 (1981) by Tandag

<sup>8</sup> G.R. No. 169435, February 27, 2008

interpreted through the contemporaneous 1919 Joint Resolution;

*C. Tandag is estopped from claiming the 1919 Joint Resolution is "Hearsay" as it was admitted in their 2005 Position Paper*

18. The Honorable Sangguniang Panlalawigan committed a reversible error in dismissing *Joint Resolution No. 4, Series of 1919* as 'hearsay'. A review of the records of this very case—specifically the Position Papers filed in 2005—reveals that the Respondent-Appellee has long admitted the existence of this historical agreement;

19. Records show that this boundary dispute was formally brought to the Sangguniang Panlalawigan as early as 2004, with Position Papers filed by both parties in early 2005. In its *Addendum to Position Paper* filed on June 20, 2005, Tandag did not raise the issue of hearsay regarding the 1919 Joint Resolution. On the contrary, Tandag accepted it and explicitly addressed and commented on the substance of said resolution;

20. In its 2005 Addendum, Tandag argued under the heading '*Comments/Discussion*' regarding the 1919 Joint Resolution:

*'The joint resolution of the municipal councils of Tandag and Tago on January 11, 1919 was founded on presumption that... Executive Order No. 41... had already defined and fixed the boundary separating Tago from Tandag.'*<sup>9</sup>

21. By attacking the basis or presumption of the 1919 Resolution, Tandag necessarily admitted its existence. One cannot argue against the reasoning of a document while simultaneously claiming said document does not exist;

22. Furthermore, in the same 2005 Addendum, Tandag contended that the '*presumption of the Municipal Councils*

---

<sup>9</sup> at p. 6



*of Tandag and Tago in 1919 that there was a fixed boundary... has passed on to every provincial, municipal and Barangay officials... creating a sweeping confusion*<sup>10</sup>;

23. In 2005, Tandag's only defense against the 1919 Resolution was technical in nature. They argued that because the separation law (E.O. 41) lacked technical descriptions, the 1919 agreement was based on a wrong premise. They never claimed it was a fabrication or hearsay
24. Simply put, Tandag was arguing that the Joint Resolution No. 4, Series of 1919 was based on a legal mistake, necessarily admitting as to its existence. Tandag claimed that when the Municipal Councils of Tago and Tandag met in 1919 to draft the Joint Resolution, they falsely presumed that the law separating them (Executive Order No. 41) had already legally established a technical boundary. Because the 1919 councils acted on this presumption and agreed on a boundary (the existing road to Cambating Mountain), Tandag argues that generations of subsequent provincial, municipal, and barangay officials inherited this mistaken belief;
25. So, the Respondent cannot now change its theory or during these prolonged proceedings to claim 'hearsay' when it has already made judicial admissions in its 2005 pleadings acknowledging the act of the Municipal Councils in 1919. Under the Rules of Evidence<sup>11</sup>, an admission made by a party in the course of the proceedings in the same case does not require proof. The SP gravely erred in ignoring these admissions found in the very records of the case it was resolving;

*D. The Honorable SP gravely  
erred in issuing a blanket  
dismissal of evidence  
without specific rebuttal,  
and failed to consider*

---

<sup>10</sup> at p. 8

<sup>11</sup> Rule 129, Section 4. *Judicial Admissions* - An admission, oral or written, made by the party in the course of the proceedings in the same case, does not require proof. The admission may be contradicted only by showing that it was made through palpable mistake or that the imputed admission was not, in fact, made.

*Tandag's admissions in its  
2005 pleadings*

26. The assailed Resolution of the SP suffers from a fatal defect in due process and appreciation of evidence. In its ruling, the SP sweepingly concluded that *"the pieces of evidence submitted by the petitioner failed to show by preponderance of evidence that the 309.1530 hectares are located within the territorial jurisdiction of Tago"*<sup>12</sup>;

27. This sweeping dismissal is legally insufficient. A perusal of the Resolution reveals that the SP only specifically attacked Resolution No. 2-81 under the sub-topic of 'Hearsay Evidence'. It completely failed to mention, evaluate, or specifically rebut the substantial documentary and testimonial evidence presented by Tago in its Position Paper, specifically:

- Annex "A" - Copy of the Boundary and Index Map of Tandag Cadastre, Cad-392-D, Case 4, Parcel 1;
- Annex "B" - Copy of the Spanish Transcript of a decree issued by the *Direccion General de Administracion Civil de las Islas Filipinas* dated August 29, 1883;
- Annex "B-1" - English Translation of the Spanish Transcript;
- Annex "D" - Municipal Base Map of Tago;
- Annex "E" - Municipal Base Map of Tandag;
- Annex "F" - Provincial Map of Surigao del Sur;
- Annex "G" - Geo-Hazard Map of CENRO-Tandag;
- Annex "H" - Other Maps;
- Annex "I" - Written Certification of the Provincial Assessor and Municipal Assessor regarding the declaration and payment of realty taxes in Tago;

---

<sup>12</sup> *Resolution of the Committee on Boundary Settlement, Sangguniang Panlalawigan of Surigao del Sur, In the Matter of Settlement of Municipal Boundary Dispute Between the Municipalities of Tago and Tandag, dated December 12, 2023, at p. 8*



- Annexes "J" to "J-54" - Accompanying inventory and history of Tax Declarations for properties located in Sitio Cambating, Barangay Victoria;
- Annex "L" - Copy of Resolution No. 88-81 passed by the Sangguniang Bayan of Tandag on February 16, 1981;
- Annex "M" - Copy of the letter-petition of the residents of Barangay Victoria (especially the Catholics who built a chapel) attesting that the disputed territory belongs to Sitio Cambating, Tago;
- Annex "N" - Copy of the Sworn Statement/ Affidavit of Engr. Trazon B. Guda regarding the PLS-710 survey and the resistance encountered from Tandag residents and officials;
- Annex "O" - Copy of the Sworn Statement/ Affidavit of Mr. Ciriaco P. Portillo, former Deputy Provincial Assessor and Municipal Assessor/Treasurer of Tago;
- Annexes "P" and "P-1" to "P-4" - Copies of the Building Permits and supporting documents issued by the Municipality of Tago for the construction of buildings of the Surigao del Sur Polytechnic State College (SSPSC);

28. By bunching these distinct and competent pieces of evidence into a general statement of '*failure to show*,' the SP effectively denied the Petitioner the right to have its evidence weighed. The Resolution is silent on why the sworn affidavits of a Geodetic Engineer (Guda) and a Provincial Assessor (Portillo) were disregarded;

29. Furthermore, while the SP casually mentioned the Tax Declarations (Annexes "I" and "J" to "J-54") and Building Permits (Annexes "P" to "P-4"), it brushed them aside without weighing them as concrete, contemporaneous acts of Tago's administrative jurisdiction over the disputed area;

E. *The "Critical Date" Doctrine:  
The 1967 Cadastral Map is  
not probative*

30. SP's decision rests on the "Critical Date Doctrine," which states that acts performed after a dispute has crystallized have little probative value. The SP arbitrarily set this date at 1980. This is legally and factually untenable;
31. The 1967 Tandag Cadastral Map itself contains an annotation stating "*Claimed by the Municipality of Tago*."<sup>13</sup> This is an acknowledgment that a boundary dispute existed at least as early as 1967. Therefore, Tandag's 1967 and 1972 surveys cannot be used to prove its own claim, as they were conducted while the territory was already being actively contested by Tago;
32. If the government survey itself acknowledged Tago's adverse claim in 1967, the dispute was already active. Therefore, the critical date must be set pre-1967. Consequently, the 1967 Cadastral Map and the 1972 PLS-710 survey constitute post-dispute evidence. They are self-serving documents created by Tandag (or at its behest) during the pendency of a conflict to improve its legal position;
33. If the 1967 map bears an annotation that Tago was claiming the land, there was already a dispute at the time the map was created. Therefore, the "critical date" must be set prior to 1967;

F. *Tago's evidence  
preponderates over  
Tandag's technical claims*

34. The Honorable SP committed a grave error in weighing the evidence by dismissing Tago's substantial proof of jurisdiction while unduly elevating Tandag's technical maps and general statutes. A careful evaluation reveals that Tago's historical, documentary, and contemporaneous evidence heavily preponderates over Tandag's claims;

---

<sup>13</sup> Resolution of the Committee on Boundary Settlement, Sangguniang Panlalawigan of Surigao del Sur, In the Matter of Settlement of Municipal Boundary Dispute Between the Municipalities of Tago and Tandag, dated December 12, 2023, at p. 21



35. The SP's reliance on *Sangalang v. Maguihan*<sup>14</sup> is misplaced because Tandag's Cadastral Map is disputed and flawed. The SP dismissed Tago's voluminous tax declarations by citing the case, ruling that cadastral maps prevail over tax declarations. However, this jurisprudential rule only applies when the cadastral map in question is undisputed and presumed correct. In the case at bar, the validity of the 1967 Tandag Cadastral Map (Cad. 392-D) is the heart of the controversy;
36. A contested document cannot be used as the sole basis to settle the dispute it acknowledges. The 1967 map itself bears the explicit annotation regarding the 309.1530-hectare area: "*claimed by the Municipality of Tago*";
37. Furthermore, Tago challenges the integrity of the technical descriptions in these 1960s surveys precisely because they were the product of physical manipulation. Engr. Trazon B. Guda, a geodetic engineer directly involved in the PLS-710 survey in 1962, attested under oath that the traditional boundary was the road to Cambating, but the survey faced "vehement resistance. He attested that whenever his team erected boundary markers during the day, the residents of Rosario (Tandag) would physically remove and transfer the markers at nighttime to the junction of the national road.<sup>15</sup> This critical testimony explains exactly why the technical descriptions in the 1967/1972 maps favored Tandag—not because the National Highway was the legal boundary, but because the boundary markers were physically usurped and manipulated during the survey period. Therefore, Tago's historical possession and long-standing tax declarations must be given greater weight than a flawed and disputed technical map;
38. The SP gave undue weight to laws like R.A. No. 7377, R.A. No. 7509, R.A. No. 8628, and R.A. No. 9998, which generally describe the state college (now NEMSU) as being located in Tandag. However, these are general administrative statutes, not boundary laws. Mere descriptive mentions in statutes cannot override concrete, actual acts of jurisdiction. Tago proved that it was the local government unit that actually

<sup>14</sup> G.R. No. 159792, December 23, 2009

<sup>15</sup> Annex 'N' of Position Paper of Tago, *Affidavit of Engr. Trazon Guda y Borja*

exercised administrative authority over the area during the construction of the school. The records explicitly show that the Surigao del Sur Polytechnic State College (SSPSC) applied for its Building, Sanitary, and Electrical Permits with the Municipality of Tago, not Tandag. This is a definitive, contemporaneous act of authority: the national institution itself recognized and submitted to Tago's territorial jurisdiction when it sought permission to build its campus;

39. In contrast to the general statutes cited by Tandag, Republic Act No. 8139 (which established the Science High School) contains a specific, pinpointed legislative finding of fact. Section 2 of R.A. 8139 expressly locates the school campus within "Barangay Governor Adela Serra Ty (*now* Victoria) of Tago, Surigao del Sur". This specific legislative recognition of the campus being situated in Tago legally offsets any general descriptive references to Tandag in other educational statutes.

#### PRAYER

WHEREFORE, premises considered, Petitioner-Appellant MUNICIPALITY OF TAGO respectfully prays that this Honorable Court:

1. REVERSE and SET ASIDE Resolution No. 1557-24 of the Sangguniang Panlalawigan of Surigao del Sur;
2. UPHOLD the validity of the boundary defined in Joint Resolution No. 4, Series of 1919, and admitted by Tandag in Resolution No. 88-81, specifically that the boundary is located at Kilometer 6 to Cambating Mountain; and
4. DECLARE the disputed 309.1530 hectares as part of the territorial jurisdiction of the Municipality of Tago

Other relief and remedies as are just and equitable, are likewise prayed for.

Respectfully submitted.



February 27, 2026. Tago, (for Cantilan) Surigao del Sur,  
Philippines.

**DIAZ LAW OFFICE**

*(Counsel for the Petitioner)*

Purok Sandiya, Victoria, Tago,

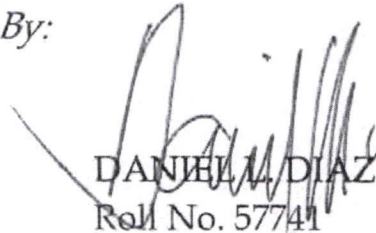
Surigao del Sur

Office Tel. No. 086-214-5816

Mobile Phone: 09479615032

E-mail add: [diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

By:



DANIEL M. DIAZ

Roll No. 57741

IBP No. 589339 - 01/06/2026

PTR No: 2049898- 01/05/2026

Province of Surigao del Sur

MCLE Compliance No. VIII- 0027735

**JODELLE CHRIS G. CUANAN**

Roll No. 74822

IBP No. 478441 - 11/21/2024

PTR No. 2049900 - 01/05/2026

Province of Surigao del Sur

MCLE EXEMPTION No.- VIII-BEP002246

**GLOU DIAMOND D. DESTAJO**

Roll No. 92823

IBP No. 569126 - 12/22/2025

PTR No. 2050295- 01/15/2026

Province of Surigao del Sur

MCLE EXEMPTION *(New lawyer)*

## VERIFICATION

I, JELIO VAL C. LAURENTE, of legal age, Filipino citizen, the Municipal Mayor of Tago, Surigao del Sur, after having duly sworn to in accordance with law, hereby depose and say, THAT:

1. I am the duly-elected Municipal Mayor and the authorized representative of Tago, Petitioner-Appellant in the above-entitled case;
2. I have caused the preparation and filing of the foregoing Memorandum;
3. I have read and known the contents of this pleading, and that (a) the allegations contained here are true and correct based on my personal knowledge or based on authentic documents; (b) the pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and (c) the factual allegations herein have evidentiary support after reasonable opportunity for discovery.

IN WITNESS WHEREOF, I have hereunto set my hand this FEB 27 2020, in Tago, Surigao del Sur, Philippines.

JELIO VAL C. LAURENTE

*Affiant*

ID No. 669-12-000910

FEB 27 2020 SUBSCRIBED AND SWORN TO before me, this FEB 27 2020, in Tago, Surigao del Sur, personally appeared JELIO VAL C. LAURENTE, who is personally known to me, and to me known to be the same person who presented the foregoing instrument and signed the instrument in my presence, and who took an oath before me as to such instrument.

Witness my hand and seal on the date and place aforementioned.

Doc. No. 163  
Page No. 34  
Book No. 1  
Series of 2026.

Copy Furnished:

HON. ROXANNE PIMENTEL  
City Mayor  
Tandag City, Surigao del Sur  
RL 172 065 848 ZZ  
111 1 111 111 111 111 111 111 111 111 111 111 111 111 111 111

~~ATTY. LUCRIZ JEWELA D. ORZALES~~  
NOTARY PUBLIC  
For the City of Tandag and Municipalities of Cortes, Tago, Bayabas, Cagwait, San Miguel in the Province of Surigao del Sur  
Serial No. SDS. 91-2025. Until December 31, 2027  
Roll No. 92940  
IBP No. 573770 - 12/27/2025  
PTR No. 2049899 - 01/05/2026  
MCLE EXEMPTION (New lawyer)  
ULAS Compliance (New lawyer)  
Prk. Sandiyo, Brgy. Victoria, Tago, SDS  
Contact No. 09454403666: lucrizkisa@gmail.com

Memorandum  
Municipality of Tago  
Page 15 of 15



mi

Republic of the Philippines  
**REGIONAL TRIAL COURT**  
11<sup>th</sup> Judicial Region  
Branch 40  
Tandag City, Surigao del Sur

DIAZ LAW OFFICE  
**RECEIVED**  
DATE: 3-16-24  
TIME: 11:10 am  
BY: Wf.

**IN THE MATTER OF SETTLEMENT  
OF MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO AND  
TANDAG (NOW CITY OF TANDAG),  
THIS PROVINCE**

**CIVIL CASE NO. 2041-24**

**MUNICIPALITY OF TAGO,**  
*Petitioner-Appellant,*

*-versus-*

**MUNICIPALITY OF TANDAG  
(NOW CITY OF TANDAG),**  
*Respondent-Appellee.*

X-----/

## **MEMORANDUM**

*(for the Respondent-Appellee City of Tandag)*

This appeal presents no basis to disturb the findings of the Sangguniang Panlalawigan of Surigao del Sur, which determined, after the administrative proceedings mandated under the Local Government Code, that the disputed territory lies within the jurisdiction of the City of Tandag.

The assailed Resolution rests on **authoritative cadastral surveys and official technical government records**, which constitute the most reliable evidence of territorial boundaries.

In contrast, Petitioner-Appellant relies primarily on **speculative historical assertions and isolated administrative acts**, which jurisprudence consistently holds cannot prevail over official cadastral determinations.

Respondent-Appellee, **CITY OF TANDAG**, through the undersigned counsel, respectfully submits this Memorandum and states that:

**I.**  
**TIMELINESS AND COMPLIANCE**  
**WITH THE COURT'S ORDERS**

On January 6, 2026, this Honorable Court issued an Order directing the parties to explore the possibility of an amicable settlement and to file a manifestation or report regarding the settlement conference scheduled on January 13, 2026.

In faithful compliance with said directive, Respondent-Appellee submitted a **Manifestation/Report dated February 2, 2026**, informing the Court that the settlement conference had been conducted but no agreement was reached by the parties.

Notably, **Petitioner-Appellant did not submit any report or manifestation regarding the settlement conference**, despite the directive of this Honorable Court requiring both parties to do so.

Respondent-Appellee thereafter received the Notice of Appealed Case on February 18, 2026 directing the parties to submit their respective memoranda. On February 27, 2026, Respondent-Appellee received via electronic mail a copy of the Memorandum of Petitioner-Appellant Municipality of Tago.

Under the rules, Respondent-Appellee has fifteen (15) days from receipt of the Appellant's Memorandum within which to submit its Memorandum. Counting fifteen (15) days from February 27, 2026, Respondent-Appellee has until March 14, 2026 within which to file the present Memorandum.

Accordingly, this Memorandum is timely filed.

Respondent-Appellee likewise previously complied with the directive of the Surigao del Sur Sangguniang Panlalawigan Committee on Boundary Settlement through the filing of a **Supplemental Position Paper** dated **June 29, 2023**, which forms part of the administrative record and whose arguments and evidentiary submissions are herein reiterated and incorporated.

**II.**  
**PREFATORY STATEMENT**

This appeal presents a straightforward question: whether the Court should overturn Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur, which determined—based on official



cadastral surveys and technical government records—that the disputed **309.1530-hectare area lies within the territorial jurisdiction of the City of Tandag.**

At its core, Petitioner-Appellant's theory of the boundary rests largely on an alleged 1919 Joint Resolution which was **never presented in evidence during the administrative proceedings.** In contrast, the assailed Resolution of the Sangguniang Panlalawigan is anchored on official cadastral surveys and technical government records that form part of the State's public land records.

In appeals of this nature, the role of the reviewing court is not to reweigh the evidence as though the matter were being resolved for the first time, but merely to determine whether the Sangguniang Panlalawigan committed reversible error in its appreciation of the facts or misapplied the governing law.

As consistently held by the Supreme Court, factual findings of administrative bodies acting within the sphere of their competence are accorded great respect and, when supported by substantial evidence, are generally binding upon the courts.

In this case, Petitioner-Appellant has failed to demonstrate any reversible error that would justify setting aside the assailed Resolution. As shown below, the governing law, controlling jurisprudence, and the evidentiary record all confirm that the determination of the Sangguniang Panlalawigan is correct and deserves full affirmation.

### **III. ARGUMENTS**

Petitioner-Appellant assigns several alleged errors to the Resolution of the Sangguniang Panlalawigan. None has merit.

This appeal ultimately turns on three controlling considerations.

*First*, the governing law and jurisprudence recognize that municipal boundaries must be determined from legislative intent and authoritative technical surveys, not from unilateral municipal acts or speculative historical claims.

*Second*, the official cadastral surveys and technical government records relied upon by the Sangguniang Panlalawigan constitute the most reliable and authoritative evidence of the territorial boundary between the parties.

*Third*, Petitioner-Appellant's arguments—including its reliance on an alleged historical resolution never presented in evidence, administrative acts, and the so-called "critical date doctrine"—are unsupported by competent proof and cannot overcome the presumption of correctness accorded to official cadastral surveys.

For these reasons, the assailed Resolution is fully supported by law, jurisprudence, and the evidentiary record, and should be affirmed.

**3.1 Municipal resolutions or local acts cannot determine territorial boundaries.**

Territorial boundaries between local government units must be determined from the law creating the municipality and the legislative intent underlying such law, not from unilateral acts or resolutions of local governments.

In *Municipality of Makati v. Municipality of Taguig*, G.R. No. 235316, December 1, 2021, the Supreme Court emphasized that, "Since the creation of local government units is essentially legislative in nature, the delimitation in their charters has primacy in the resolution of boundary disputes. Courts merely give effect to legislative intent and do not themselves fix territorial boundaries."

Petitioner-Appellant relies on **Resolution No. 88-81** as it allegedly constitutes an admission that the original boundary between Tago and Tandag lies at Kilometer 6 toward Cambating Mountain.

The argument is misplaced.

**Municipal legislative resolutions cannot legally determine territorial boundaries between local government units.** Territorial limits are matters of public law determined through legislation, authoritative government surveys and the statutory dispute-resolution mechanism provided under the Local Government Code, not through unilateral municipal resolutions.

Additionally, in *Municipality of Jimenez v. Baz Jr.* (G.R. No. 165835, September 11, 2006), the Court ruled that acts of local officials cannot modify the territorial limits of municipalities, which must instead be determined in accordance with law and competent technical determination.



Ultimately, Resolution No. 88-81 cannot operate as a binding admission regarding the municipal boundary. Even assuming arguendo that Resolution No. 88-81 contained references to historical boundary claims, such references cannot override official cadastral surveys and technical records evaluated by the Sangguniang Panlalawigan pursuant to its statutory mandate.

Accordingly, the Sangguniang Panlalawigan correctly declined to treat Resolution No. 88-81 as dispositive evidence in determining the territorial jurisdiction of the parties.

3.2 *The alleged “Cambating Road” theory reflected in the purported 1919 Joint Resolution is not supported by competent evidence, and therefore has no probative value.*

Boundary determinations must be supported by competent documentary or technical evidence, not by speculative historical assertions. It is a fundamental rule that courts may consider only the evidence contained in the record of the case; matters not supported by evidence cannot be given probative value. As consistently held by the Supreme Court, **allegations must be supported by proof, and courts cannot rely on documents whose existence and contents were never established in evidence.**

The Supreme Court in *Heirs of Malate v. Gamboa*, G.R. No. 170338, **July 22, 2015** has consistently held that courts may consider only evidence **properly presented** on record. Moreover, under the Rules on Evidence, documentary claims must be **supported by competent and authenticated evidence** before they may be relied upon by a tribunal.

Petitioner-Appellant asserts that the municipal boundary between Tago and Tandag allegedly follows an “*existing road leading to Cambating Mountain*” supposedly referenced in the **alleged 1919 Joint Resolution No. 4, series of 1919** between the two municipalities.

However, **no copy of such Resolution was ever presented before the Sangguniang Panlalawigan**, nor was any authenticated document or archival record submitted to establish the existence, contents, or legal effect of the alleged boundary description.

This evidentiary deficiency was specifically raised in paragraph 7.4 of Respondent-Appellee’s Supplemental Position Paper submitted during

the administrative proceedings. Notably, **Petitioner-Appellant never refuted this point nor produced the alleged document**, yet continues to invoke the supposed resolution as a basis for its claim in this appeal.

Thus, Petitioner-Appellant's reliance on the alleged 1919 resolution rests on nothing more than an unsupported assertion. Consequently, a document that was never produced cannot serve as proof of the facts it allegedly contains. **Without the alleged document itself, there is simply no competent evidence on record from which the claimed historical boundary can be established.**

In addition, as shown in Paragraph 7.3 of the Respondent-Appellee's Supplemental Position Paper submitted to the Sangguniang Panlalawigan, when the **Public Land Subdivision Survey (PLS-710)** for the Municipality of Tago was conducted at its instance in 1962, the surveyed area extended only up to the **National Highway**. This clearly indicates that **even Tago recognized the National Highway as the known dividing line during official surveys.**

Finally, Petitioner-Appellant itself alternately describes the supposed boundary as the *"existing road to Cambating Mountain"*, *"Kilometer 6"*, and *"a point associated with Cambating Mountain"*. These shifting descriptions highlight the absence of any definite technical boundary capable of verification.

Thus, even assuming arguendo that such a historical reference once existed, municipal boundaries cannot be determined through vague descriptions of roads or trails whose location may change over time.

Accordingly, the Sangguniang Panlalawigan correctly declined to give evidentiary weight to the alleged resolution, as well as rely on the speculative *"Cambating road"* theory and instead relied on the Tandag Cadastral Map (Cad-392-D) and other official technical records in determining the true municipal boundary.

### **3.3 There was no denial of due process.**

Due process in administrative proceedings requires only that parties be given an opportunity to be heard.

It is well-settled that due process in administrative proceedings requires only that a party be given an opportunity to be heard, whether through pleadings or submissions. As explained in *Ang Tibay v. Court of Industrial Relations* (G.R. No. L-46496, February 27, 1940), the



essence of due process is simply the opportunity to present one's side before the tribunal authorized to decide the matter.

Petitioner-Appellant alleges that the Sangguniang Panlalawigan issued a blanket dismissal of its evidence. The allegation is unfounded.

The records show that the parties were afforded the opportunity to submit their respective pleadings and documentary evidence during the administrative proceedings before the Sangguniang Panlalawigan. In fact, in its **Order dated June 6, 2023**, the Sangguniang Panlalawigan specifically directed the parties to submit additional evidence, pleadings, and other documents to supplement or support their respective claims.

Respondent-Appellee complied with this directive by submitting its **Supplemental Position Paper dated June 29, 2023**, together with supporting documentary evidences. Notably, **Petitioner-Appellant failed to submit its Position Paper or additional evidence despite having been given the opportunity to do so.**

Having been afforded such opportunity but failed to fully avail of it, Petitioner-Appellant cannot now invoke denial of due process to assail the determination of the Sangguniang Panlalawigan. A party who declines to utilize the procedural remedies available during the proceedings cannot later complain that it was denied the opportunity to be heard.

Accordingly, the allegation of denial of due process is without basis.

3.4 **Official cadastral surveys constitute the most reliable evidence of land boundaries.**

Official cadastral surveys prepared by government authorities enjoy a presumption of regularity and correctness.

Courts have consistently recognized that cadastral surveys constitute the most reliable technical evidence of land boundaries, precisely because they are prepared by qualified government surveyors following standardized geodetic procedures. Moreover, cadastral surveys prepared and approved by competent government authorities enjoy the presumption of regularity and correctness and constitute authoritative evidence of territorial boundaries.

In the present case, the Tandag Cadastre (Cad-392-D) has formed part of the official technical records of the government since its approval by the Director of Lands on November 6, 1967.

As held in *Director of Lands v. Court of Appeals* (G.R. No. 102858, July 28, 1997), such surveys cannot be overturned by mere assertions of competing claims. Having been relied upon for decades by government agencies responsible for land administration and taxation, the cadastral records in this case deserve substantial respect and should not be lightly disturbed absent compelling proof of error.

Similarly, in *Barangay Sangalang v. Barangay Maguihan* (G.R. No. 159792, December 23, 2009), the Supreme Court ruled that cadastral maps prevail over tax declarations in determining territorial jurisdiction.

In the present case, the Sangguniang Panlalawigan relied on the Tandag Cadastre (Cad-392-D) duly approved by the Director of Lands on November 6, 1967, while Petitioner-Appellant has presented no evidence sufficient to overcome the presumption of correctness of this survey.

The technical surveys and cadastral records relied upon by the Sangguniang Panlalawigan therefore remain the most reliable evidence of the territorial boundary between the parties.

3.5 *Petitioner-Appellant's reliance on the "Critical Date Doctrine" is legally untenable.*

Petitioner-Appellant invokes the so-called "Critical Date Doctrine" to argue that the 1967 Tandag Cadastral Map should be disregarded because a territorial dispute allegedly existed prior to its preparation.

The argument is misplaced.

The doctrine, primarily applied in international territorial disputes, merely excludes self-serving acts undertaken by a party after a dispute has arisen in order to strengthen its legal position. It does not apply to official technical surveys conducted by government authorities pursuant to statutory mandate.



As previously stated, the Tandag Cadastre (Cad-392-D), approved by the Director of Lands on November 6, 1967, is an official cadastral survey prepared in the regular discharge of governmental functions and therefore enjoys the presumption of regularity.

This means that Petitioner-Appellant anchors its claim that a dispute allegedly existed prior to 1967 to the annotation appearing in the 1967 cadastral map itself stating "*claimed by Municipality of Tago*". Thus, **Petitioner-Appellant paradoxically relies on the very cadastral survey it seeks to discredit in order to establish the supposed existence of an earlier dispute.**

Accordingly, Petitioner-Appellant cannot invoke the critical date doctrine to defeat the evidentiary weight of the cadastral survey. On the contrary, the Tandag Cadastre remains the most reliable technical record establishing the territorial boundary between the parties.

### 3.6 Administrative acts do not determine municipal boundaries.

Administrative acts cannot alter legally established municipal boundaries.

In *Municipality of Jimenez v. Baz Jr.*, G.R. No. 165835, September 11, 2006, the Supreme Court ruled that administrative acts of local officials cannot modify territorial limits established by law. **Municipal boundaries are determined by law and official technical records, not by the unilateral acts of local officials or by the length of time such acts have been performed.** Administrative acts such as the collection of taxes, issuance of permits, or delivery of local services may indicate the exercise of authority, but they **cannot alter or determine the legally established territorial boundary between local government units.**

Petitioner-Appellant in this case, relies on various acts allegedly demonstrating the long exercise of administrative jurisdiction over the disputed area, including the issuance of building permits, tax declarations, and other local governmental functions.

However, such acts cannot prevail over official cadastral surveys and statutory determinations of territorial jurisdiction.

Thus, even assuming arguendo that Petitioner-Appellant had performed certain administrative acts in the disputed area, such acts cannot prevail

over the authoritative cadastral surveys and technical government records relied upon by the Sangguniang Panlalawigan in determining the true municipal boundary.

Accordingly, these administrative acts do not establish the municipal boundary. **Municipal boundaries cannot be determined by the fluctuating practice of local administration**, but must be anchored on authoritative technical records and the legal acts that created the political subdivisions themselves.

3.7 **Contemporaneous government acts corroborate the technical records relied upon by the Sangguniang Panlalawigan.**

Contemporaneous governmental practice may be considered in determining the practical interpretation and implementation of law.

In *Adasa v. Abalos*, G.R. No. 168617, February 15, 2007, the Court ruled that the contemporaneous interpretation placed upon a statute by officials charged with its enforcement is entitled to considerable weight in determining its proper application. Similarly, in *Asturias Sugar Central, Inc. v. Commissioner of Customs*, G.R. No. L-19337, September 30, 1969, the Court held that the contemporaneous construction of a statute by executive officers tasked with its implementation is entitled to great respect and should not be overturned except for the most compelling reasons.

The administrative records<sup>1</sup> further show that the disputed area has long been treated as part of the territorial jurisdiction of Tandag in official government planning and land-use documents. The **Comprehensive Land Use Plan (CLUP) of Tandag**, including the **Existing Zoning Plan (2007–2015) and the Zoning Map (2021–2030)**, consistently classifies portions of the disputed territory under residential, institutional, agricultural, and commercial land uses within the planning jurisdiction of the City of Tandag. Certified copies of these planning documents were submitted as annexes to the Supplemental Position Paper filed before the Sangguniang Panlalawigan and now form part of the records of this case.

This administrative recognition is further corroborated by legislative records. As reflected in the **Senate Journal for Session No. 59<sup>2</sup> dated January 29, 2007 (p. 1239)**, during the deliberations on the cityhood

<sup>1</sup>Respondent-Appellee's Supplemental Position Paper filed with the Sangguniang Panlalawigan of Surigao del Sur, paragraphs 7.6-7.12

<sup>2</sup><https://legacy.senate.gov.ph/lisdata/726461661.pdf>



of Tandag, the land area of Tandag was stated to be **291.73 square kilometers**. This official figure necessarily includes the disputed territory.

The above-cited legislative records relating to the conversion of Tandag into a city likewise corroborate the territorial extent reflected in the cadastral records. As reflected in the said Journal, **during the deliberations on the cityhood of Tandag, the land area of Tandag was recorded as 291.73 square kilometers, as certified by the Land Management Bureau (LMB). The LMB, as the technical authority of the State on land surveys and cadastral records, provides the official certification of land areas relied upon by Congress in determining compliance with statutory requirements for cityhood.**

This legislative record reflects the contemporaneous recognition by national authorities of the territorial extent of Tandag at the time of its conversion into a city. The land area certified by the Land Management Bureau necessarily includes the disputed territory subject of this case. Such official recognition further reinforces the cadastral records relied upon by the Sangguniang Panlalawigan and confirms the long-standing administrative understanding that the disputed area forms part of the territorial jurisdiction of Tandag.

As regards certain boundary and index maps presented by Petitioner-Appellant, Respondent-Appellee has previously objected to the surveys identified as Case/Barangay Boundary & Index Map of City of Tandag vs. Municipality of Tago (Case 28, Pb-13-00028-D), Barangay Rosario (Case 6, Pb-13-00028-D), and Barangay Victoria (Case 1, Pb-13-00038-D). These surveys were conducted **without the required survey notification** under Section 63 of DENR Memorandum Circular No. 2010-13 (Manual on Land Survey Procedures).

Significantly, the said survey maps also **lack the signatures of the respective local chief executives and barangay officials** of the affected local government units, indicating that the **surveys were not confirmed nor recognized by the concerned authorities**. For this reason, these surveys cannot be considered authoritative technical records capable of prevailing over the officially approved Tandag Cadastre (Cad-392-D).

These contemporaneous acts therefore **reinforce the cadastral surveys and technical government records** upon which the Sangguniang Panlalawigan based its determination.

3.8 *The 1967 cadastral annotation "claimed by Tago" does not establish territorial jurisdiction and, in fact, confirms the objectivity of the cadastral survey.*

Petitioner-Appellant heavily relies on the annotation in the 1967 Tandag Cadastral Map (Cad-392-D) stating that the disputed area was "*claimed by the Municipality of Tago*".

However, such annotation is misplaced.

In cadastral practice, annotations merely record the existence of competing claims during the survey process; they do not constitute a determination of ownership or jurisdiction.

To be sure, the notation merely records the existence of a claim asserted by Tago during the cadastral survey; **it does not constitute a determination that the area actually forms part of Tago's territory.** On the contrary, **the fact that the survey recorded the area only as "claimed by" Tago demonstrates that the claim remained disputed and unverified at the time of the cadastral survey.**

The Supreme Court has consistently recognized that **survey plans and technical descriptions serve to establish the true identity and location of land**, precisely to avoid conflicting claims and overlaps. In *Spouses Yu Hwa Ping v. Court of Appeals*, G.R. No. 173120, April 10, 2019, the Court explained that a survey plan "serves to establish the true identity of the land and ensure that it does not overlap with adjoining properties."

Consequently, Petitioner-Appellant cannot rely on the notation of a claim to defeat the very cadastral survey in which the annotation appears.

#### IV. CONCLUSION

The assailed Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur was issued pursuant to the authority vested in the provincial legislative body under the Local Government Code for the settlement of boundary disputes between local government units. The determination reached by the Sangguniang Panlalawigan is therefore not merely an administrative opinion, but the result



of the statutory mechanism specifically designed by law to resolve such territorial disputes.

In the exercise of this authority under Sections 118 and 119 of the Local Government Code, the Sangguniang Panlalawigan carefully evaluated the documentary submissions and technical records presented by the parties, including the Tandag Cadastral Map (Cad-392-D) and other official government surveys, which provide reliable and ascertainable descriptions of territorial boundaries.

Petitioner-Appellant's arguments, by contrast, rely largely on speculative historical assertions, unauthenticated documents, and isolated administrative acts, none of which can prevail over authoritative cadastral surveys and technical government records. As demonstrated above, **the Sangguniang Panlalawigan committed no reversible error in its appreciation of the evidence or application of the law, and its Resolution is firmly supported by established evidentiary principles and controlling jurisprudence on municipal boundary disputes.**

Considering that several establishments and real properties are located within the disputed territory, and that local taxes and real property taxes may have been assessed and collected by the parties during the pendency of this dispute, it would likewise be appropriate for this Honorable Court, upon affirming the territorial jurisdiction of the City of Tandag, to clarify that the authority to impose and collect **local taxes, regulatory fees, and real property taxes** within the disputed area properly belongs to the City of Tandag pursuant to the Local Government Code. Such clarification will prevent uncertainty in tax administration and ensure the orderly implementation of the Court's ruling.

Ultimately, Petitioner-Appellant's appeal invites this Honorable Court to substitute its judgment for that of the Sangguniang Panlalawigan on matters of factual appreciation, notwithstanding the absence of any showing that the assailed Resolution was issued with grave abuse of discretion or in violation of law.

Beyond the present dispute between the parties, **the stability of municipal boundaries is a matter of public administration that affects governance, land records, taxation, and the orderly delivery of government services.**

To disregard the authoritative cadastral surveys would undermine the reliability of the cadastral system upon which local governments and the public depend.

For these reasons, the assailed Resolution deserves full affirmation.

## **PRAYER**

**WHEREFORE**, premises considered, Respondent-Appellee City of Tandag respectfully prays that this Honorable Court:

1. **DISMISS** the appeal for lack of merit;
2. **AFFIRM** Resolution No. 1557-24 dated January 30, 2024 of the Sangguniang Panlalawigan of Surigao del Sur;
3. **DECLARE** that the disputed 309.1530-hectare area forms part of the territorial jurisdiction of the City of Tandag; and,
4. **CLARIFY** that the authority to impose, assess, and collect local taxes, regulatory fees, and real property taxes within the disputed area belongs to the City of Tandag, consistent with the territorial jurisdiction affirmed by this Honorable Court.

Other reliefs just and equitable under the premises are likewise prayed for.

**RESPECTFULLY SUBMITTED.**

March 13, 2026, Tandag City (for Cantilan), Surigao del Sur, Philippines.

**ATTY. JANISSA PIA DELICONA**

*Counsel for the Respondent-Appellee*

City Legal Office, Tandag City Hall,

Barangay Awasian, Tandag City, Surigao del Sur

PTR No. 0635234 – 01.05.26/Tandag City, Surigao del Sur

IBP OR No. INV 558953 (CY 2026) – 11.15.2025/IBP Surigao del Sur

Roll of Attorneys No. 59996

MCLE Compliance No. VIII-0042063 – 04.14.2028

Email address: [issadelicona@yahoo.com](mailto:issadelicona@yahoo.com)

Tel. No. 214-5679

Copy Furnished (via electronic transmittal):

**DIAZ LAW OFFICE**

Counsel for Petitioner-Appellant

By: **ATTY. DANIEL L. DIAZ**

Purok Sandiya, Victoria, Tago, Surigao del Sur

[diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

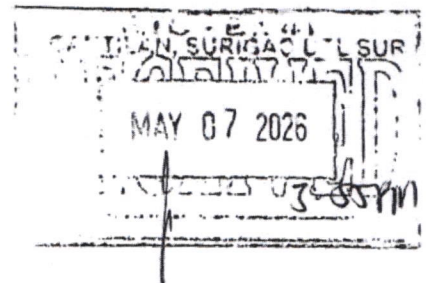


Republic of the Phi  
REGIONAL TRIAL  
11th Judicial Region,  
Cantilan, Surigao del Sur

| REGISTRY RECEIPT                                                                           |                   |
|--------------------------------------------------------------------------------------------|-------------------|
| Post Office                                                                                | RL 173 985 913 22 |
| Letter/Package                                                                             | MAY 07 2026       |
| Posted on                                                                                  | 20                |
| Preserve this receipt for reference in case of Inquiry<br>LOCAL REGISTRY RECEIVING SECTION |                   |
| Postmaster/Teller                                                                          |                   |

IN THE MATTER OF  
SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE  
BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (now City of  
Tandag), THIS PROVINCE

CIVIL CASE NO. 2041-24



MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

-versus-

MUNICIPALITY OF TANDAG  
now the CITY OF TANDAG,  
*Respondent-Appellee.*

X-----/

MOTION FOR RECONSIDERATION  
*for the*  
PETITIONER-APPELLANT

PETITIONER-APPELLANT MUNICIPALITY OF TAGO, by  
and through the undersigned counsel, unto this Honorable Court,  
most respectfully files this *Motion for Reconsideration* to assail the  
*Decision* promulgated on April 15, 2026, and in support thereof,  
respectfully avers that:

TIMELINESS

1. The undersigned counsel received a copy of the Honorable  
Court's *Decision* via electronic mail on April 16, 2026;

Motion for Reconsideration  
Municipality of Tago  
Page 1 of 11



2. Under the Rules of Court, the Petitioner-Appellant has fifteen (15) days, or until May 1, 2026, to file a *Motion for Reconsideration*. Since May 1, 2026 is a regular legal holiday (Labor Day), and the succeeding days fall on a Saturday (May 2) and Sunday (May 3), the filing of this *Motion* on the next working day, May 4, 2026, is well within the reglementary period;

#### GROUND FOR RECONSIDERATION

3. With all due respect, the Honorable Court's *Decision* is contrary to law, jurisprudence, and the evidence on record, based on the following assignment of errors:

##### I.

THE HONORABLE COURT ERRED IN APPLYING THE "SUBSTANTIAL EVIDENCE" STANDARD IN REVIEWING THE RESOLUTION OF THE SANGGUNIANG PANLALAWIGAN (SP). IN SETTTLING BOUNDARY DISPUTE, THE PROPER STANDARD IS "PREPONDERANCE OF EVIDENCE," AND TAGO'S EVIDENCE OVERWHELMINGLY PREPONDERATES OVER TANDAG'S.

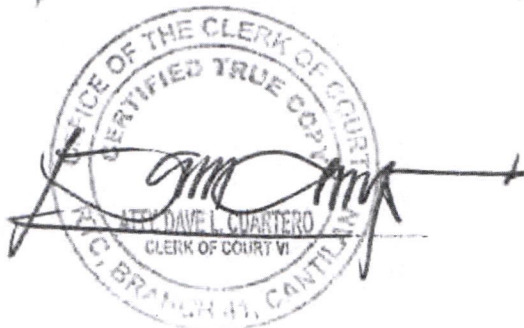
##### II.

THE HONORABLE COURT ERRED IN HOLDING THAT THE 1919 JOINT RESOLUTION WAS NOT SATISFACTORILY AUTHENTICATED. THE SP FAILED TO CONDUCT A "FORMAL TRIAL" UNDER SECTION 118(e) OF THE LOCAL GOVERNMENT CODE TO ALLOW SUCH AUTHENTICATION. BESIDES, THERE WAS NO NEED TO AUTHENTICATE THE 1919 JOINT RESOLUTION BECAUSE TANDAG HAD ALREADY JUDICIALLY ADMITTED ITS EXISTENCE AND HISTORICAL BOUNDARY IN ITS 1981 RESOLUTION NO. 88-81 AND 2005 PLEADINGS.

##### III.

THE HONORABLE COURT ERRED IN VALIDATING TANDAG'S 1967 CADASTRAL MAP BY MISAPPLYING THE "CRITICAL DATE" DOCTRINE, DESPITE THE MAP ITSELF BEARING AN ANNOTATION ("CLAIMED BY TAGO") PROVING THE DISPUTE CRYSTALLIZED LONG BEFORE 1967.

Motion for Reconsideration  
Municipality of Tago  
Page 2 of 11





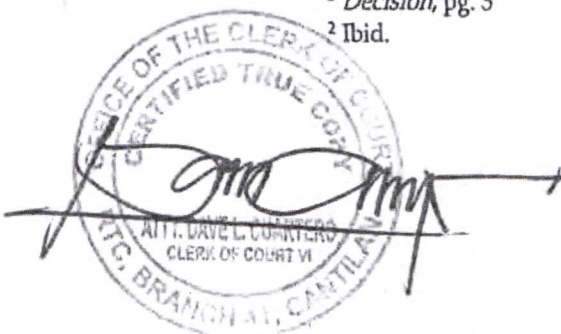
## ARGUMENTS AND DISCUSSION

*The proper standard of review is Preponderance of Evidence, not Substantial Evidence, and Tago's evidence overwhelmingly preponderates.*

4. In the assailed *Decision*, this Honorable Court held that factual findings of administrative bodies acting within the sphere of their competence are accorded respect and when supported by substantial evidence, are generally binding upon the courts<sup>1</sup>. However, this Honorable Court accurately noted the critical exception: judicial review allows the court to reverse the administrative body upon "a clear showing of grave misappreciation of facts, misapplication of law, or arbitrariness"<sup>2</sup>;
5. With utmost respect, the Honorable Court's deference to the SP is misplaced because the SP's resolution falls squarely within this recognized exception. The SP committed a grave misappreciation of facts when it arbitrarily weighed the evidence presented by both parties;
6. In its Resolution, the SP correctly noted that the case must be decided based on the "preponderance of evidence," which the SP itself mentions as evidence that is, as a whole, superior to or has greater weight than that of the other and is more convincing to the courts as worthy of belief than that which is offered in opposition thereto;
7. However, the SP committed a grave misappreciation of facts when it concluded that Tago failed to meet this preponderance. If one objectively places the aggregate evidence of both parties on the scales of justice, the scale tips overwhelmingly in favor of Petitioner-Appellant Tago;
8. On Tago's side of the scale, it presented overwhelming proofs that corroborate each other:
  - The Opposition's Own Judicial Admissions: Tago's claim is backed by Tandag's own Sangguniang Bayan Resolution No. 88-81, where Tandag explicitly

<sup>1</sup> *Decision*, pg. 3

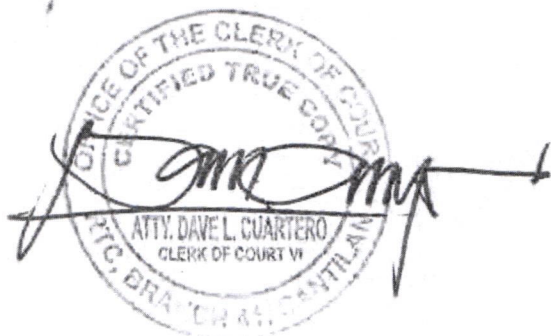
<sup>2</sup> *Ibid.*



admitted that *"the original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain"*. Evidence that includes the opposing party's own voluntary confession of the historical boundary is legally unassailable and inherently worthier of belief;

- **Specific Legislative Recognition:** Tago presented Republic Act No. 8139, which contains a specific, pinpointed legislative finding of fact expressly locating the state college campus within *"Barangay Governor Adela Serra Ty of Tago, Surigao del Sur"*, now referred to as Victoria, Tago;
  - **Contemporaneous Acts of Jurisdiction:** Tago proved decades of continuous administrative jurisdiction, supported by certifications of the Provincial Assessor showing properties were declared and taxed in Tago and the fact that what is now the North Eastern Mindanao State University (NEMSU) itself applied for building permits with the Municipality of Tago, submitting to Tago's authority;
  - **Sworn Technical Testimonies:** Tago submitted the sworn affidavit of Engr. Trazon B. Guda, the geodetic engineer involved in the 1962 PLS-710 survey, who attested that the boundary observed was the existing road to Cambating Mountain, but that Tandag officials and residents vehemently resisted and undermined the technical delineation;
9. On Tandag's side of the scale, the SP relied almost exclusively on the 1967 Boundary and Index Map of Tandag Cadastre (Cad. 392-D). However, this map is severely flawed and cannot out-preponderate Tago's evidence because the map itself bears the explicit annotation *"claimed by the Municipality of Tago"* over the disputed area. A map that comes with a literal disclaimer of an active, competing claim cannot be considered superior proof of ownership;
10. Applying the SP's definition, Tago's evidence is undoubtedly "more convincing to the courts as worthy of belief". A self-serving 1967 map bearing an annotation of a dispute cannot possibly carry greater weight than Tandag's own 1981 official admission that the true, original boundary is at Kilometer 6;

Motion for Reconsideration  
Municipality of Tago  
Page 4 of 11





11. By ignoring Tandag's own admissions and elevating a flawed, self-serving map to the level of absolute proof, the SP gravely misappreciated the facts and arrived at an arbitrary conclusion. Therefore, it is a reversible error for this Honorable Court to bind itself to the SP's findings under the guise of the substantial evidence rule, when the SP's decision was clearly bereft of adequate evidentiary support and plagued by a grave misappreciation of the facts;

*The Honorable Court erred in dismissing the 1919 Joint Resolution for lack of formal authentication. The SP failed to conduct the mandatory "formal trial" under R.A. 7160, and besides, there was no need to authenticate the document, as Tandag had already judicially admitted its existence.*

12. In the assailed *Decision*, this Honorable Court dismissed Tago's reliance on Joint Resolution No. 4, Series of 1919, strictly ruling that the document was never formally presented and authenticated in evidence before the provincial body;

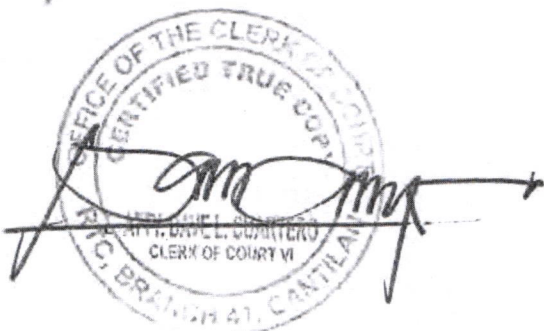
13. With all due respect, this conclusion suffers from procedural and evidentiary defects;

14. First, the Honorable Court penalized Tago for the Sangguniang Panlalawigan's own failure to conduct a "formal trial." Under Section 118(e) of Republic Act No. 7160 (the Local Government Code), if no amicable settlement is reached, the boundary dispute shall be formally tried by the sanggunian concerned. A review of the administrative records reveals that the SP never conducted a formal trial or an evidentiary hearing aimed at the identification, marking, and authentication of documents. Instead, the SP merely required the parties to submit Position Papers in 2005, and years later in June 2023, issued a summary Order directing the submission of additional evidence before prematurely submitting the case for resolution. It is a grave denial of due process to strictly penalize Petitioner-Appellant for failing to "formally present and authenticate" its 1919 Joint Resolution when the SP itself

Motion for Reconsideration

Municipality of Tago

Page 5 of 11



bypassed the very trial where such formal authentication takes place;

15. Second, and more importantly, there is absolutely no need to authenticate the 1919 Joint Resolution because Respondent-Appellee Tandag had already made judicial admissions regarding its existence. Under Section 4, Rule 129 of the Rules on Evidence, an admission made by a party in the course of the proceedings does not require proof. A document whose existence has been officially admitted by the opposing party is exempt from strict authentication rules;

16. A thorough review of the records reveals that Tandag explicitly admitted the existence and historical impact of the 1919 Joint Resolution on multiple occasions:

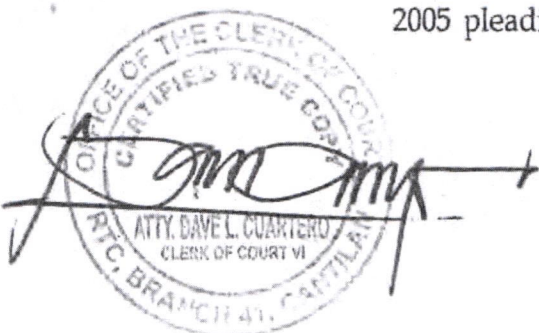
- The 1981 Direct Admission: In Sangguniang Bayan Resolution No. 88-81 (passed by Tandag in 1981), Tandag voluntarily and explicitly admitted: *"We don't dispute the existence of Executive Order No. 41... and the Joint Resolution of the then Municipal Councils of Tandag and Tago, as alleged... that the fixed boundary line dividing the municipalities of Tandag and Tago shall be, as already fixed and established, the existing road... which leads to Cambating mountain..."*. In the exact same document, Tandag admitted as a historical fact that the *"original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain"* but that Tandag merely decided to unilaterally *"settle down to the highway crossing"*;
- The 2005 Admission in Pleadings: During the 2005 SP proceedings, Tandag's *Addendum to Position Paper* did not attack the 1919 Joint Resolution as a fabrication. Instead, it engaged with the document's merits, arguing that the 1919 agreement was *"founded on presumption"* and that this presumption *"has passed on to every provincial, municipal and Barangay officials of the province creating a sweeping confusion..."*;

17. One cannot argue against the reasoning and the historical consequence of a document while simultaneously claiming the document does not exist. By officially acknowledging its existence in 1981, and analyzing its substantive premise in its 2005 pleadings, Tandag is legally estopped from demanding

**Motion for Reconsideration**

*Municipality of Tago*

Page 6 of 11





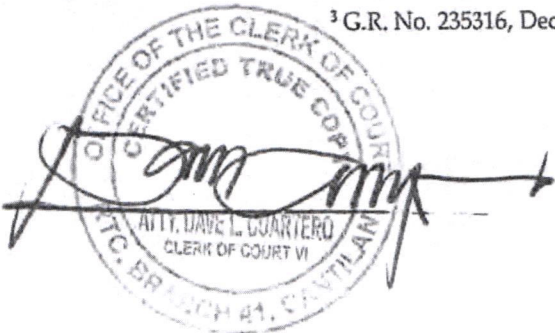
the formal authentication of the 1919 Joint Resolution. It is a reversible error for this Honorable Court to disregard Tandag's own binding admissions against interest and insist on a formal authentication that the Rules on Evidence no longer require;

*The Honorable Court erred in validating Tandag's 1967 Cadastral Map by misapplying the "Critical Date" Doctrine. The annotation on the map itself ("claimed by Tago"), coupled with Tandag's judicial admissions, proves the dispute crystallized long before 1967, rendering the map a post-dispute document devoid of probative value.*

18. In the assailed *Decision*, this Honorable Court upheld the Boundary and Index Map of Tandag Cadastre (Cad. 392-D) approved in 1967, treating it as reliable technical evidence that enjoys the presumption of regularity. In doing so, the Court adopted the Sangguniang Panlalawigan's flawed application of the "Critical Date Doctrine," which arbitrarily fixed the crystallization of the dispute at the year 1980;
19. With all due respect, this Honorable Court committed a misappreciation of facts and law;
20. As defined by the Supreme Court in *Municipality of Makati vs. Municipality of Taguig*<sup>3</sup>, the "critical date" is that point in time when the territorial dispute has crystallized. The doctrine dictates that acts performed by the parties *after* the critical date to bolster their respective claims must be accorded "little to no probative value," as they are merely undertaken to improve their legal position;
21. In determining exactly when a dispute crystallizes, the Supreme Court in the *Makati* case held:

*"While the territorial row has been brewing prior to this date, it can be said that the territorial dispute crystallized when President Aquino*

<sup>3</sup> G.R. No. 235316, December 1, 2021

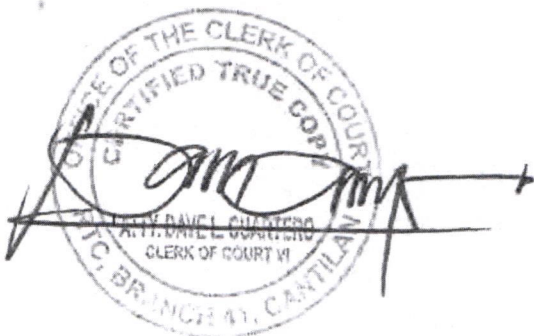


*issued the second assailed proclamation. At this moment, both parties were put on notice regarding their contending claims over the disputed areas."* (emphasis supplied)

22. Applying this standard to the case at bar, the "critical date" when the parties were put on notice of their contending claims was undeniably prior to 1967;
23. First, the 1967 Map itself officially acknowledges Tago's adverse claim. It is undisputed that the 1967 Tandag Cadastral Map bears a specific annotation over the 309.1530-hectare area stating: "*claimed by the Municipality of Tago*". The Honorable Court brushed this aside by stating it "merely records the existence of a competing claim". However, that is precisely the point of the Critical Date Doctrine. Just as the presidential proclamation in *Makati v. Taguig* served as the critical moment because the parties were "put on notice regarding their contending claims," the official annotation on the 1967 map proves beyond doubt that both Tandag and the surveying authorities were already put on notice of Tago's adverse claim. Therefore, the boundary dispute had already crystallized *prior* to the map's approval;
24. Second, Tandag's own judicial admissions prove the early crystallization of the dispute. As established in the preceding argument, Tandag officially admitted the existence of the 1919 Joint Resolution and its original boundary at Kilometer 6 to Cambating Mountain. Because the dispute over this historical boundary was already actively contested by the municipalities long before the 1960s, any subsequent unilateral survey commissioned by Tandag is heavily self-serving;
25. Therefore, Tandag's 1967 Cadastral Map is legally classified as post-dispute evidence. Under the strict standard of the *Makati* ruling, it must be stripped of its presumption of regularity and accorded "little to no probative value". A contested technical document that bears an explicit annotation of an active, pre-existing boundary dispute cannot be used by this Honorable Court as the absolute basis to settle the very dispute it acknowledges.

#### PRAYER

Motion for Reconsideration  
Municipality of Tago  
Page 8 of 11





WHEREFORE, premises considered, Petitioner-Appellant MUNICIPALITY OF TAGO respectfully prays that this Honorable Court:

1. RECONSIDER and SET ASIDE its Decision dated April 15, 2026;
2. REVERSE Resolution No. 1557-24 of the Sangguniang Panlalawigan of Surigao del Sur; and
3. DECLARE the disputed 309.1530 hectares as forming part of the territorial jurisdiction of the Municipality of Tago.

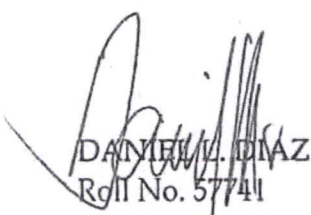
Other relief and remedies as are just and equitable, are likewise prayed for.

RESPECTFULLY SUBMITTED.

Tago, Surigao del Sur May 4, 2026

DIAZ LAW OFFICE  
(Counsel for the Petitioner)  
Purok Sandiya, Victoria, Tago,  
Surigao del Sur  
Office Tel. No. 086-214-5816  
Mobile Phone: 0912-707-7564  
E-mail add: [diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

By:

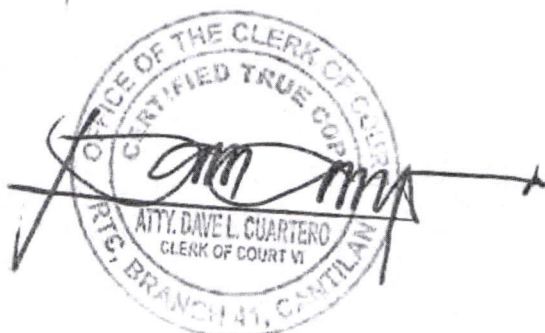
  
DANIEL L. DIAZ  
Roll No. 57741

IBP No. 589339 - 01/06/2026

PTR No: 2049898- 01/05/2026

Province of Surigao del Sur

MCLE Compliance No. VIII- 0027735



Motion for Reconsideration  
Municipality of Tago  
Page 9 of 11

JODELLE CHRIS G. CUANAN

Roll No. 74822

IBP No. 478441-11/21/2024

PTR No. 2049900-01/05/2026

Province of Surigao del Sur

MCLE EXEMPTION No.-VIII-BEP002246

GLOU DIAMOND D. DESTAJO

Roll No. 92823

IBP No. 569126-12/22/2025

PTR No. 2050295-01/15/2026

Province of Surigao del Sur

MCLE EXEMPTION (*New lawyer*)

LUCRIZ JEWELA D. ORZALES

Roll No. 92940

IBP No. 573770 - 12/27/2025

PTR No. 2049899- 01/05/2026

Province of Surigao del Sur

MCLE EXEMPTION (*New lawyer*)

*Copy Furnished:*

HON. ROXANNE PIMENTEL

City Mayor

Tandag City, Surigao del Sur

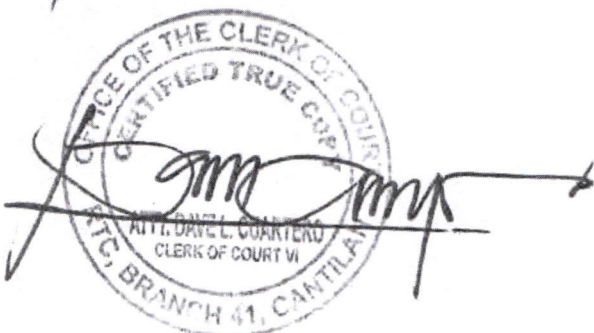
RL 173 925 900 22



Motion for Reconsideration

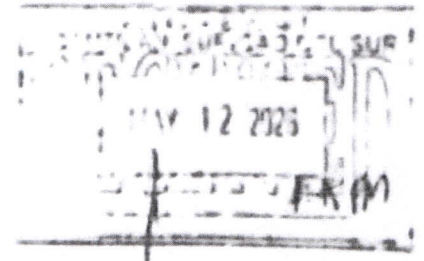
Municipality of Tago

Page 10 of 11





Republic of the Philippines  
**REGIONAL TRIAL COURT**  
11<sup>th</sup> Judicial Region  
Branch 40  
Tandag City, Surigao del Sur



IN THE MATTER OF  
SETTLEMENT OF MUNICIPAL  
BOUNDARY DISPUTE  
BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (NOW CITY OF  
TANDAG), THIS PROVINCE

CIVIL CASE NO. 2041-24

MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

*-VERSUS-*

MUNICIPALITY OF TANDAG  
(NOW CITY OF TANDAG),  
*Respondent-Appellee.*

X-----/

## **COMMENT/OPPOSITION**

*(to Petitioner-Appellant's Motion for Reconsideration)*

### **PREFATORY STATEMENT**

The Motion for Reconsideration raises no new factual or legal matter warranting the reversal or modification of this Honorable Court's Decision dated 15 April 2026.

Petitioner-appellant merely reiterates arguments already considered and correctly rejected by both the Sangguniang Panlalawigan and this Honorable Court. It again asks the Court to disregard duly approved cadastral and official technical records in favor of unilateral local resolutions, tax declarations, permits, affidavits, and alleged administrative practice which, under settled jurisprudence, do not establish municipal boundaries as a matter of law.

Petitioner-appellant likewise continues to rely on an alleged 1919 Joint Resolution whose existence, authenticity, due execution,

and evidentiary admissibility were never competently established in the proceedings below.

Worse, the Motion itself suffers from a substantial procedural infirmity for failure of proper service upon counsel of record, despite petitioner-appellant's full knowledge of the official electronic mail address expressly designated by the undersigned in the Formal Entry of Appearance filed before this Honorable Court.

The Motion ultimately rests on a misapplication of jurisprudence and a mere disagreement with the Court's appreciation of evidence. Such disagreement does not constitute reversible error.

Accordingly, the Motion for Reconsideration deserves denial for utter lack of merit.

---

Respondent-Appellee, **CITY OF TANDAG**, through the undersigned counsel, unto this Honorable Court, respectfully submits this Comment/Opposition and states that:

**I. TIMELINESS AND DEFECTIVE SERVICE**

Respondent-Appellee likewise respectfully calls attention to the procedural defect attending petitioner-appellant's Motion for Reconsideration.

Respondent-Appellee received a copy of the Decision dated 15 April 2026 through electronic mail on 16 April 2026. However, up to the filing of this Comment/Opposition, no copy of the Motion for Reconsideration had been validly served upon the undersigned counsel through the official electronic mail address designated on record.

Instead, petitioner-appellant transmitted a copy thereof only to "[igu.tandagcity@gmail.com](mailto:igu.tandagcity@gmail.com)," the general electronic mail address of the City Government of Tandag, on 04 May 2026 at 5:32 P.M., as shown by the electronic mail attached hereto as *Annex "I"*.



While respondent-appellee eventually became aware of the Motion through said general email address, such circumstance does not cure the defective service nor substitute for proper service upon counsel of record as expressly required under Sections 2, 3, and 5 of Rule 13 of the Rules of Court.

The Formal Entry of Appearance filed before this Honorable Court expressly designated "[issadelicona@yahoo.com](mailto:issadelicona@yahoo.com)" as the official electronic mail address where all orders, notices, pleadings, and other processes should be served. Notably, petitioner-appellant was fully aware of such designated electronic mail address, having previously furnished respondent-appellee through the same email address in prior pleadings and submissions before this Honorable Court.

Settled jurisprudence holds that where a party is represented by counsel, service upon the party instead of counsel of record does not constitute valid service. (*Bernardo v. Court of Appeals*, G.R. No. 124261, 05 June 1998; *Solar Team Entertainment, Inc. v. Ricafort*, G.R. No. 132007, 05 August 1998).

More importantly, the defective service materially prejudiced respondent-appellee, considering the limited period available to study, prepare, and file the present Comment/Opposition. Proper service upon counsel is not an empty procedural formality but an essential component of due process intended to ensure orderly litigation and timely notice to the party's authorized legal representative.

Accordingly, the Motion for Reconsideration suffers from a substantial procedural infirmity for failure of proper service upon counsel of record.

## **II. THE COURT CORRECTLY SUSTAINED THE FINDINGS OF THE SANGGUNANG PANLALAWIGAN BECAUSE THEY ARE SUPPORTED BY SUBSTANTIAL EVIDENCE**

Petitioner-appellant's claim that this Honorable Court applied the wrong standard of review is misplaced.

This case originated from the quasi-judicial determination of the Sangguniang Panlalawigan under Sections 118 and 119 of the Local Government Code. Accordingly, the Court was not required to disregard the factual findings of the provincial body and conduct an entirely fresh determination of the controversy.

Settled jurisprudence holds that factual findings of administrative and quasi-judicial bodies acting within their competence are accorded great respect and will

not be disturbed when supported by substantial evidence. (*Municipality of Sta. Fe v. Municipality of Aritao*, G.R. No. 140474, 21 September 2007)

Thus, the decisive issue before this Honorable Court was whether the findings of the Sangguniang Panlalawigan were supported by substantial evidence and consistent with governing law and jurisprudence.

The assailed Decision correctly answered that question in the affirmative.

Contrary to petitioner-appellant's assertion, the Court did not disregard the rule on preponderance of evidence. The Court still evaluated petitioner-appellant's evidence and correctly found it insufficient to overcome the superior evidentiary value of the official cadastral surveys, technical records, and governmental acts relied upon by the Sangguniang Panlalawigan.

Ultimately, petitioner-appellant merely disagrees with the Court's appreciation of evidence. Such disagreement does not constitute reversible error.

**III. THE ALLEGED 1919 JOINT  
RESOLUTION WAS CORRECTLY  
REJECTED FOR FAILURE OF  
AUTHENTICATION AND  
COMPETENT PRESENTATION**

Petitioner-appellant's reliance on the alleged 1919 Joint Resolution remains fatally defective.

To this day, petitioner-appellant has failed to competently establish the document's existence, due execution, authenticity, and admissibility. No properly authenticated copy was formally presented, identified and established during the proceedings before the Sangguniang Panlalawigan.

The Court therefore correctly refused to accord the alleged document evidentiary weight.

Under Rule 132 of the Rules of Court, documentary evidence must first be authenticated before it may be received and relied upon. Mere references to a document, or derivative statements allegedly based thereon, do not dispense with the requirement of competent authentication.



Interestingly, Petitioner-appellant attempts to circumvent this fatal defect by invoking supposed "judicial admissions" allegedly arising from Sangguniang Bayan Resolution No. 88-81.

The argument fails.

**First, Resolution No. 88-81 is not a judicial admission under Rule 129 of the Rules of Court.** A judicial admission must be categorical and made in the course of the same judicial or quasi-judicial proceeding. Certainly therefore, a decades-old municipal resolution is plainly not the judicial admission contemplated by the Rules.

**Second, even assuming arguendo that prior references to the alleged 1919 Joint Resolution existed, such references cannot substitute for proof of the document itself.** A party cannot prove the contents and legal effect of a document never properly authenticated and formally presented in evidence.

Petitioner-appellant cannot now attribute to the Sangguniang Panlalawigan its own failure to properly authenticate and formally establish the alleged 1919 document.

**Third, municipal resolutions cannot legally establish or amend territorial boundaries.**

That issue has long been settled. In *Municipality of Nueva Era v. Municipality of Marcos*, G.R. No. 169435, 27 February 2008, the Supreme Court categorically ruled that **territorial boundaries are determined by the law creating the political subdivisions concerned, not by unilateral local resolutions or administrative assertions.** Any alteration inconsistent with the creating law amounts to an amendment which only Congress may undertake.

Petitioner-appellant's theory would improperly allow local resolutions and unilateral assertions to prevail over official technical records and statutory territorial determinations.

Jurisprudence does not permit such result.

#### **IV. THE 1967 TANDAG CADASTRAL MAP REMAINS THE MOST RELIABLE TECHNICAL EVIDENCE ON RECORD**

Petitioner-appellant's attack on the 1967 Tandag Cadastre is legally untenable.

Interestingly, Petitioner-appellant attempts to circumvent this fatal defect by invoking supposed "judicial admissions" allegedly arising from Sangguniang Bayan Resolution No. 88-81.

The argument fails.

*First*, Resolution No. 88-81 is not a judicial admission under Rule 129 of the Rules of Court. A judicial admission must be categorical and made in the course of the same judicial or quasi-judicial proceeding. Certainly therefore, a decades-old municipal resolution is plainly not the judicial admission contemplated by the Rules.

*Second*, even assuming arguendo that prior references to the alleged 1919 Joint Resolution existed, such references cannot substitute for proof of the document itself. A party cannot prove the contents and legal effect of a document never properly authenticated and formally presented in evidence.

Petitioner-appellant cannot now attribute to the Sangguniang Panlalawigan its own failure to properly authenticate and formally establish the alleged 1919 document.

*Third*, municipal resolutions cannot legally establish or amend territorial boundaries.

That issue has long been settled. In *Municipality of Nueva Era v. Municipality of Marcos*, G.R. No. 169435, 27 February 2008, the Supreme Court categorically ruled that territorial boundaries are determined by the law creating the political subdivisions concerned, not by unilateral local resolutions or administrative assertions. Any alteration inconsistent with the creating law amounts to an amendment which only Congress may undertake.

Petitioner-appellant's theory would improperly allow local resolutions and unilateral assertions to prevail over official technical records and statutory territorial determinations.

Jurisprudence does not permit such result.

#### **IV. THE 1967 TANDAG CADASTRAL MAP REMAINS THE MOST RELIABLE TECHNICAL EVIDENCE ON RECORD**

Petitioner-appellant's attack on the 1967 Tandag Cadastre is legally untenable.



The annotation "*claimed by the Municipality of Tago*" does not invalidate the cadastral survey, destroy its official character, or convert it into worthless post-dispute evidence.

As correctly held by this Honorable Court, the notation merely acknowledges the existence of an adverse claim during the survey process. It is not an adjudication recognizing petitioner-appellant's territorial jurisdiction.

Petitioner-appellant gravely misapplies the Critical Date Doctrine discussed in *Municipality of Makati v. Municipality of Taguig*, G.R. No. 235316, 01 December 2021.

Surely, the doctrine discussed therein does not nullify official cadastral surveys undertaken by competent government authorities. The doctrine merely recognizes that self-serving acts performed after the crystallization of a dispute may be accorded diminished evidentiary weight. It does not erase the presumption of regularity attaching to official technical government records.

Moreover, petitioner-appellant's theory is internally inconsistent.

It simultaneously relies upon the annotation appearing in the cadastral map while rejecting the cadastral map itself. The annotation cannot be detached from the official technical document in which it appears.

More importantly, this Honorable Court correctly ruled that cadastral surveys prevail over tax declarations, permits, affidavits, assessor certifications, and alleged administrative practice.

Indeed, tax declarations are not conclusive proof of ownership, much less territorial jurisdiction. Likewise, administrative acts based on mistaken assumptions of territorial authority cannot legally redefine municipal boundaries.

As held in *Barangay Sangalang v. Barangay Maguihan*, G.R. No. 159214, 16 April 2008, cadastral survey maps approved by competent government authorities prevail over tax declarations and local administrative assertions.

Thus, the cadastral survey, having been prepared and approved by competent government authorities in the regular discharge of official functions, enjoys substantial evidentiary weight. Administrative practice cannot amend territorial boundaries fixed by law and reflected in official technical surveys. Even prolonged exercise of administrative functions over an area does not legalize an erroneous assumption of territorial authority.

**V. R.A. NO. 8139 DOES NOT ESTABLISH  
TAGO'S TERRITORIAL JURISDICTION  
OVER THE DISPUTED AREA**

Petitioner-appellant's reliance on R.A. No. 8139 is misplaced.

As correctly observed by both the Sangguniang Panlalawigan and this Honorable Court, the statute does not purport to define, amend, or adjudicate the territorial boundary between Tandag and Tago.

At most, the law contains an incidental geographic reference relating to the location of an educational institution. Such reference cannot prevail over duly approved cadastral surveys and official technical records.

By contrast, several statutes consistently recognize the educational institution as located in Tandag, including R.A. Nos. 7377, 7509, 8628, and 9998.

These contemporaneous legislative references substantially support respondent-appellee's position.

**VI. THE MOTION FOR RECONSIDERATION  
MERELY REITERATES ARGUMENTS  
ALREADY RESOLVED**

The present Motion for Reconsideration merely rehashes arguments already thoroughly considered and rejected by both the Sangguniang Panlalawigan and this Honorable Court.

Petitioner-appellant simply reiterates its claims regarding the alleged 1919 Joint Resolution, Resolution No. 88-81, cadastral annotations, tax declarations, permits, affidavits, and alleged historical administrative practice.

No new evidence was presented.

No supervening event was alleged.

No palpable error of law or fact was demonstrated.

A motion for reconsideration is not intended to provide a losing party an unrestricted opportunity to relitigate issues already passed upon by the Court.



The assailed Decision is fully supported by law, jurisprudence, and the evidence on record.

Accordingly, the Motion for Reconsideration deserves outright denial.

## PRAYER

**WHEREFORE**, premises considered, the Motion for Reconsideration dated 04 May 2026 filed by Petitioner-Appellant Municipality of Tago should be **DENIED** for utter lack of merit, and for failure of proper service upon counsel of record.

The Decision dated 15 April 2026, being fully supported by law, jurisprudence, and the evidence on record, should be **AFFIRMED and MAINTAINED** in full.

Other reliefs just and equitable are likewise prayed for.

**RESPECTFULLY SUBMITTED.**

May 12, 2026, Tandag City (for Candayan), Surigao del Sur, Philippines.

**ATTY. JANISSA PIA DELICONA**

*Counsel for the Respondent-Appellee*

City Legal Office, Tandag City Hall,

Barangay Awasan, Tandag City, Surigao del Sur

PTR No. 0635234 - 01/05/26, Tandag City, Surigao del Sur

IBP OR No. INV 558953 (CY 2026) - 11/15/2025/IBP Surigao del Sur

Roll of Attorneys No. 59996

MCLE Compliance No. VIII-0042063 - 04/14/2024

Email address: [piadeliconajani@gmail.com](mailto:piadeliconajani@gmail.com)

Tel. No. 214-5679

Copy Furnished:

**DIAZ LAW OFFICE**

Counsel for Petitioner-Appellant

By: **ATTY. DANIEL L. DIAZ**

Purok Sandiya, Victoria, Tago, Surigao del Sur

[diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

5/11/26, 1:21 PM

Gmail - CIVIL CASE NO. 2041-24, IN THE MATTER OF SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN T



Annex "1"

Tandag City <lgv.tandagcity@gmail.com>

**CIVIL CASE NO. 2041-24, IN THE MATTER OF SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITIES OF TAGO AND TANDAG (now City of Tandag), THIS PROVINCE MUNICIPALITY OF TAGO, -versus- MUNICIPALITY OF TANDAG now the CITY OF TANDAG - MOTION FOR RECONSIDERATION for the PETITIONER-APPELLANT**

1 message

Daniel Diaz <diazlawofficeoftagosds@gmail.com>

Mon, May 4, 2026 at 5:32 PM

To: Surigao Del Sur RTC br 41 Cantilan <rtc2cll041@judiciary.gov.ph>, Regional Trial Court Br 41 <rtcbr41cantilan@yahoo.com>

Cc: Tandag City <lgv.tandagcity@gmail.com>

Primary manner of Filing:

Docket Number:

Filing date

Case Title:

Via registered mail of Tandag City post office.

CIVIL CASE NO. 2041-24

May 4, 2026

IN THE MATTER OF SETTLEMENT OF MUNICIPAL BOUNDARY DISPUTE BETWEEN THE MUNICIPALITIES OF TAGO AND TANDAG (now City of Tandag), THIS PROVINCE

MUNICIPALITY OF TAGO,

-versus-

MUNICIPALITY OF TANDAG, now the CITY OF TANDAG

MUNICIPALITY OF TAGO, through Diaz Law Office

Name of filing party:

Contact Numbers:

Email address:

Title/s of Attachment/s:

Tel No.: (086) 214-5816

Cellphone No.: 09127077564

diazlawofficeoftagosds@gmail.com

1. MOTION FOR RECONSIDERATION for the PETITIONER-APPELLANT

**Diaz Law Office**

Prk. Sandiya, Victoria, Tago, Surigao del Sur

Tel No.: (086) 214-5816

Cellphone No.: 09127077564

**CONFIDENTIALITY NOTICE:** Please delete this email and notify the sender right away if you are not the intended recipient. Only the addressee may see, forward, or print this email. The contents of this email and/or any of its attachments may include restricted and confidential information.

**MOTION FOR RECONSIDERATION FOR THE PETITIONER-APPELLANT.pdf**  
6184K



|                                                        |                                |
|--------------------------------------------------------|--------------------------------|
| Pos. _____                                             | Letter/Packaging _____         |
| Postmark _____                                         | Postage _____                  |
| Preserve this receipt for reference in case of inquiry |                                |
| LOCAL _____                                            | Postmaster/Teller ECTION _____ |

Republic of the Ph  
REGIONAL TRIAL  
11th Judicial Region  
Cantilan, Surigao del Sur

CIVIL CASE NO 2041-24

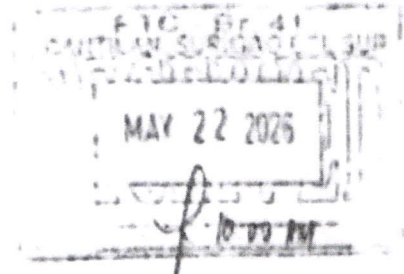
IN THE MATTER OF  
SETTLEMENT OF  
MUNICIPAL BOUNDARY  
DISPUTE BETWEEN THE  
MUNICIPALITIES OF TAGO  
AND TANDAG (now City of  
Tandag), THIS PROVINCE

MUNICIPALITY OF TAGO,  
*Petitioner-Appellant,*

-versus-

MUNICIPALITY OF TANDAG  
now the CITY OF TANDAG,  
*Respondent-  
Appellee.*

X-----/

COMMENT

(To Respondent-Appellee's Comment/Opposition to  
the Motion for Reconsideration)

PETITIONER-APPELLANT MUNICIPALITY OF TAGO, by and through the undersigned counsel, unto this Honorable Court, most respectfully files this *Comment* to Respondent-Appellee's Comment/Opposition dated May 12, 2026, and avers the following:

- I. THE ALLEGED PROCEDURAL INFIRMITY IS A NON-ISSUE. THERE WAS NO INTENTION TO

*Comment*  
*Municipality of Tago*  
Page 1 of 9

CATCH RESPONDENT-APPELLEE  
OFF-GUARD, AND RESPONDENT-  
APPELLEE HAS COMMITTED AN  
ERROR BY RELYING ON A  
MISAPPLIED JURISPRUDENCE.

1. Respondent-Appellee attempts to have Petitioner-Appellant's *Motion for Reconsideration* (MR) dismissed outright on a hypertechnicality: that the MR was served to the official general email address of the City Government of Tandag rather than the personal email of its counsel;
2. This procedural attack must fail for two glaring reasons:
  - a. First, Respondent-Appellee suffered no prejudice. There was never any intention on the part of Petitioner-Appellant to catch opposing counsel off-guard or uninformed. As Respondent-Appellee itself explicitly admitted on page 3 of its *Comment/Opposition*: "*While respondent-appellee eventually became aware of the Motion through said general email address...*". Because Respondent-Appellee actually became aware and was able to file a comprehensive 8-page *Comment/Opposition*, the purpose of the rules on service—which is to afford the adverse party an opportunity to be heard—was fully achieved. The difference in the email addresses is a non-issue;
  - b. Second, the jurisprudence cited by Respondent-Appellee to support its procedural attack is grossly misapplied. To convince this Honorable Court to dismiss Petitioner-Appellant's MR, Respondent-Appellee cited the case of *Bernardo v. Court of Appeals* (G.R. No. 124261, 05 June 1998), claiming it rules that service upon the party instead of the counsel does not constitute valid service;
3. A reading of the actual Supreme Court decision in *Bernardo v. Court of Appeals* (which was promulgated on May 27, 2004, not June 5, 1998) reveals that it has absolutely *nothing* to do with the service of pleadings or Rule 13 of the Rules of Court. The *Bernardo* case is an administrative disciplinary case involving a bank employee who was found guilty of grave misconduct for engaging in private business and

Comment  
Municipality of Tago  
Page 2 of 9



falsifying a Treasurer's Affidavit. To cite a case about bank fraud and present it to this Honorable Court as jurisprudence on the rules of service of pleadings destroys the credibility of the entire *Comment/Opposition*, from the *Respondent-Appellee*;

4. Respondent-Appellee also cited *Solar Team Entertainment, Inc. v. Ricafort* (G.R. No. 132007). However, this case is likewise misapplied. *Solar Team* deals exclusively with the mandatory nature of *personal service over service by mail*, and the requirement of a written explanation under Section 11, Rule 13. It does not rule that an email received by a client and forwarded to its counsel constitutes a fatal defective service;

II. RESPONDENT-APPELLEE  
MISUSED JURISPRUDENCE TO  
SHIELD THE SANGGUNIANG  
PANLALAWIGAN'S RESOLUTION  
FROM PROPER JUDICIAL REVIEW.

5. Respondent-Appellee asserts that this Honorable Court correctly applied the "substantial evidence" standard to sustain the Sangguniang Panlalawigan (SP), citing *Municipality of Sta. Fe v. Municipality of Aritao* (G.R. No. 140474, 21 September 2007);
6. Again, with all due respect, Respondent-Appellee misquoted the Supreme Court. Nowhere in the *Sta. Fe v. Aritao* decision did the Supreme Court rule that the SP's findings in boundary disputes are binding upon the RTC if supported by "substantial evidence." The true ruling in *Sta. Fe* was purely about jurisdiction—specifically, that the Local Government Code of 1991 transferred the *original jurisdiction* over boundary disputes to the Sangguniang Panlalawigan, leaving the RTC with *appellate jurisdiction*;
7. As an appellate court under Section 119 of the Local Government Code, this Honorable Court has the duty to fully review the facts. The SP committed a grave misappreciation of facts when it ignored Respondent-Appellee's own admissions and relied on a contested map, with this Court may legally reverse;

III. RESPONDENT-APPELLEE'S 1967  
CADASTRAL MAP IS FLAWED  
AND CANNOT BE SAVED BY THE  
SANGALANG DOCTRINE.

8. Respondent-Appellee argues that its 1967 Cadastral Map is the most reliable technical evidence on record, citing *Barangay Sangalang v. Barangay Maguihan* (which Respondent-Appellee cited with the wrong G.R. number and date; the actual case is G.R. No. 159792, December 23, 2009). Respondent-Appellee claims this case proves cadastral maps prevail over tax declarations;
9. Petitioner-Appellant does not dispute the general rule in *Sangalang*; however, Respondent-Appellee conveniently ignores the exception: a cadastral map only prevails if it enjoys the presumption of regularity and is undisputed. The 1967 Cadastral map relied upon by Respondent-Appellee is highly irregular and heavily disputed.
  - a. The map itself contains a literal disclaimer stating it is "*claimed by the Municipality of Tago*";
  - b. More importantly, Petitioner-Appellant submitted the sworn affidavit of Engr. Trazon B. Guda, a geodetic engineer, who attested that during the 1962 PLS-710 survey, residents of Respondent-Appellee vehemently resisted the survey and physically moved the boundary markers at night;
10. A cadastral map whose very markers were manipulated by the claiming party at night, and which bears an official annotation of a competing claim, is stripped of its presumption of regularity. It cannot hide behind the *Sangalang* doctrine to defeat Petitioner-Appellant's decades of actual, continuous administrative jurisdiction, tax declarations, and the issuance of building permits for the state college itself;

IV. RESPONDENT-APPELLEE'S 1981  
ADMISSION IS NOT AN  
"ALTERATION" OF BOUNDARIES.

11. Respondent-Appellee cites *Municipality of Nueva Era v. Municipality of Marcos* (G.R. No. 169435, 27 February 2008)



to argue that territorial boundaries cannot be determined or amended by unilateral local resolutions;

12. It should be noted that Petitioner-Appellant is not arguing that Respondent-Appellee's Sangguniang Bayan Resolution No. 88-81 *created* or *altered* the boundary. Petitioner-Appellant is presenting Resolution No. 88-81 as a binding judicial and extrajudicial admission of a historical fact. In that 1981 resolution, Respondent-Appellee voluntarily and officially confessed that "*the original boundary between Tandag and Tago is kilometer 6 to Cambating Mountain*" but that it unilaterally decided to "*settle down to the highway crossing*";
13. As ruled in *Nueva Era*, boundaries are determined by the law creating the political subdivisions. Executive Order No. 41 separated Petitioner-Appellant from Respondent-Appellee in 1919. Respondent-Appellee's 1981 admission is merely evidentiary proof of where that original, legally created boundary was actually located before Respondent-Appellee decided to unilaterally usurp Petitioner-Appellant's territory for its own convenience;

V. THE CRITICAL DATE DOCTRINE  
PERFECTLY INVALIDATES  
RESPONDENT-APPELLEE'S 1967  
MAP.

14. Respondent-Appellee accuses Petitioner-Appellant of misapplying the Critical Date Doctrine from *Municipality of Makati v. Municipality of Taguig* (G.R. No. 235316, 01 December 2021). Respondent-Appellee claims the doctrine does not erase the presumption of regularity of official maps;
15. On the contrary, the *Makati* case explicitly dictates that the "critical date" is the moment the dispute has crystallized—when the parties were put on notice of their contending claims. Acts performed *after* this date to improve a party's legal position have little to no probative value;
16. Respondent-Appellee's 1967 Cadastral Map explicitly bears the annotation "*claimed by the Municipality of Tago*". This is documentary proof that the dispute had already crystallized *before or during* 1967. Therefore, the 1967 Cadastral Survey is classified as post-dispute, self-serving

evidence commissioned by Respondent-Appellee to improve its territorial claim. Under the strict application of *Makati v. Taguig*, it must be accorded little to no probative value.

VI. RESPONDENT-APPELLEE'S CLAIM OF "FAILURE OF AUTHENTICATION" IS AN ERROR BECAUSE THE SANGGUNIAN PANLALAWIGAN BYPASSED THE MANDATORY FORMAL TRIAL, AND THE 1919 JOINT RESOLUTION WAS ALREADY JUDICIALLY ADMITTED.

17. In Paragraph III of its *Comment/Opposition*, Respondent-Appellee asserts that the alleged 1919 Joint Resolution was correctly rejected because Petitioner-Appellant failed to formally present and authenticate it under Rule 132 of the Rules of Court. This argument is procedurally and evidentiary flawed;
18. First, Respondent-Appellee conveniently ignores the fact that the SP itself failed to conduct a "formal trial," which is explicitly mandated by Section 118(e) of the Local Government Code (R.A. No. 7160)<sup>1</sup>. A review of the administrative records reveals that the SP never conducted an evidentiary hearing aimed at the identification, marking, and authentication of documents. Instead, the SP merely required the parties to submit Position Papers in 2005, and years later in June 2023, issued a summary Order directing the submission of additional evidence before prematurely submitting the case for resolution. It is a grave denial of due process to strictly penalize Petitioner-Appellant for failing to

---

<sup>1</sup> Section 118. *Jurisdictional Responsibility for Settlement of Boundary Dispute.* - Boundary disputes between and among local government units shall, as much as possible, be settled amicably. To this end:

xxx

(e) In the event the sanggunian fails to effect an amicable settlement within sixty (60) days from the date the dispute was referred thereto, it shall issue a certification to that effect. Thereafter, the dispute shall be formally tried by the sanggunian concerned which shall decide the issue within sixty (60) days from the date of the certification referred to above.



on authentication to escape its own binding admissions against interest.

### PRAYER

WHEREFORE, premises considered, Petitioner-Appellant respectfully prays that this Honorable Court NOTE this Comment, DISREGARD Respondent-Appellee's Comment/Opposition for relying on fabricated and misapplied jurisprudence, and GRANT Petitioner-Appellant's Motion for Reconsideration, reversing the assailed Decision and declaring the disputed 309.1530 hectares as forming part of the territorial jurisdiction of the Petitioner-Appellant Municipality of Tago.

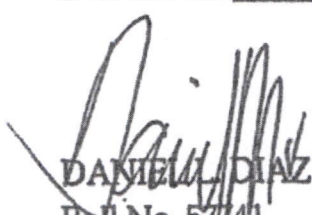
Other relief and remedies as are just and equitable, are likewise prayed for.

RESPECTFULLY SUBMITTED.

Tago, Surigao del Sur. May 20, 2026.

DIAZ LAW OFFICE  
(Counsel for the Respondent)  
Purok Sandiya, Victoria, Tago,  
Surigao del Sur  
Office Tel. No. 086-214-5816  
Mobile Phone: 09479615032  
E-mail add: [diazlawofficeoftagosds@gmail.com](mailto:diazlawofficeoftagosds@gmail.com)

By:

  
DANIEL L. DIAZ

Roll No. 57/41

IBP No. 589339 - 01/06/2026

PTR No: 2049898- 01/05/2026

Province of Surigao del Sur

MCLE Compliance No. VIII- 0027735

LUCRIZ JEWELA D. ORZALES

Roll No. 92940

IBP No. 573770 - 12/27/2025

PTR No. 2049899- 01/05/2026

Province of Surigao del Sur

MCLE EXEMPTION (*New lawyer*)

GLOU DIAMOND D. DESTAJO

Roll No. 92823

IBP No. 569126 - 12/22/2025

PTR No. 2050295- 01/15/2026

Province of Surigao del Sur

MCLE EXEMPTION (*New lawyer*)

**Copy furnished:**

ATTY. JANISSA DELICONA

Tandag City, Surigao del Sur

[issadelicona@yahoo.com](mailto:issadelicona@yahoo.com)

RL 217 301 549 ZZ



HON. ROXANNE PIMENTEL

City Mayor

Tandag City, Surigao del Sur

[lgu.tandagcity@gmail.com](mailto:lgu.tandagcity@gmail.com)

RL 217 301 552 ZZ



Comment





Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
Tandag City



**TANGGAPAN NG SANGGUNANG PANLALAWIGAN**  
(Office of the Provincial Council)

**REPORT**  
**COMMITTEE ON BOUNDARY SETTLEMENT**  
**DECEMBER 12, 2023**

**RECALENDARED FOR ANOTHER COMMITTEE MEETING:**

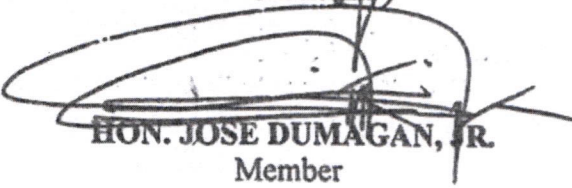
Boundary dispute between Tandag City and Tago, Surigao del Sur.

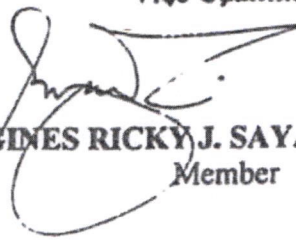
**RECOMMENDATION:**

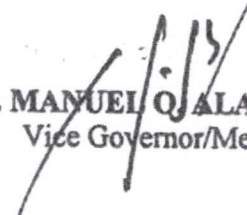
After a careful and thorough review of the case, it was recommended that the written decision of the Committee on the matter will be calendared in Second Reading.

  
**HON. ANTONIO C. AZARCON**  
Chairman

  
**HON. CONRAD C. CEJOCO**  
Vice Chairman

  
**HON. JOSE DUMAGAN, JR.**  
Member

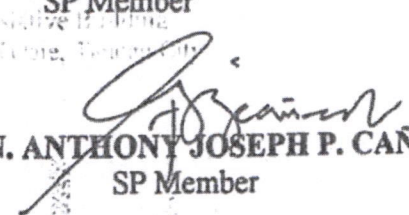
  
**HON. GINES RICKY J. SAYAWAN, SR.**  
Member

  
**HON. MANUEL O. ALAMEDA, SR.**  
Vice Governor/Member

**EXPANDED COMMITTEE MEMBERS:**

  
**HON. RUEL D. MOMO**  
SP Member

**HON. AMADO M. LAYNO, JR.**  
SP Member

  
**HON. ANTHONY JOSEPH P. CAÑEDO**  
SP Member

**HON. RAUL K. SALAZAR**  
SP Member

**HON. VALERIO T. MONTESCLAROS, JR.**  
SP Member

**HON. JOHN PAUL C. PIMENTEL**  
SP Member

  
**HON. MELANIE JOY M. GUNO**  
SP Member

  
**HON. YURI ART EUFY R. SANCHEZ**  
SP Member

RODERICK R.C. SALAZAR III  
MYLENE T. MARCIA-CRENCIA  
MA. CARMEN D. BABISTA-LAZARO  
KARL ARIAN A. CASTILLO  
WALTER ROBIN C. GO  
PRINCESS ANN T. DE JESUS-VIRAY  
SHEILA C. SISON  
KRISTINE R. FERRER  
MATTHEW AARON D. ONG

CARLO JOAQUIN T. NARVASA  
JUSTIN NICOL B. GULAR  
FRITZ PAOLO V. CASAMA  
DAVID RONELL M. GOLLA VII  
LINDON MIGUEL C. BACQUEL

KAROL GRACE G. OROCEO  
JOAQUIN GABRIEL B. FLORES  
JUAN CARLO L. SANTOS  
KATRINA CRISTA M. ARTIAGA  
MARIA SELENA GOLDA R. FORTUN  
CLARLAINE F. RADO  
FRANCESCA MARIE V. FLORES  
ALLAN JULIAN V. ANTENOR  
MIGUEL CARLOS A. FERNANDEZ  
NATHAN RAPHAEL D. AGUSTIN  
NOEL C. SORIANO II  
HANS CLARENCE S. CASTRO

Of Counsel  
PHILIP SIGFRID A. FORTUN  
GREGORIO Y. NARVASA II

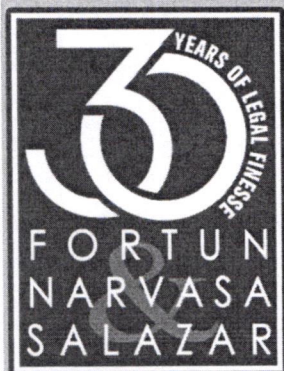
Special Counsel  
BAYANI B. LOSTE  
RANDOLPH C. SALAZAR  
WILBERT L. TAN

ANDRES R. NARVASA †  
Ch. Justice, Supreme Court  
(1998-2008)  
Of Counsel

GLORIA A. FORTUN †  
(1999-2018)  
Special Counsel

MAKATI  
23F, Multinational  
Bancorporation Centre  
6805 Ayala Avenue  
Makati City 1226 Philippines  
MAILING ADDRESS  
MCPO Box 2697  
Makati City 1200 Philippines  
E-MAIL [info@fnslaw.com.ph](mailto:info@fnslaw.com.ph)  
WEBSITE [www.fnslaw.com.ph](http://www.fnslaw.com.ph)  
TELEPHONE (632) 8812.8670

CHINA  
Fortun Narvasa & Salazar  
(H.K.) Services Limited  
16F, Unit C-2, United Centre  
95 Queensway, Hong Kong, China  
E-MAIL [fnslaw@fnslaw.com.ph](mailto:fnslaw@fnslaw.com.ph)  
TELEPHONE (852) 2520.1976  
TELEFACSIMILE (852) 2865.5790



June 15, 2026

**Sangguniang Panlalawigan**  
Province of Surigao del Sur  
2F Legislative Building, Capitol Hills  
Tandag City, Surigao del Sur

Attention: **Atty. Edgar G. Perez II**  
Secretary to the Sangguniang Panlalawigan

Dear Atty. Perez:

*In the Matter of Settlement of Municipal Boundary Dispute Between  
Municipalities of Tago and Tandag (now City of Tandag), Surigao del Sur*

We are counsel for the Municipality of Tago, Surigao del Sur ("Tago").

We write in relation to the subject case, which was resolved by the Sanggunian Panlalawigan of Surigao del Sur (SDS) on January 30, 2024 through Resolution No. 1557-24.

We wish to request one legible copy each, unless specified herein, of the following documents with complete annexes, in support of Tago's Petition for Review before the Court of Appeals (CA):

1. Resolution No. 161, series of 2004 issued by the Municipality of Tago
2. Notice of Preliminary Conference which was conducted on December 6, 2004
3. Position Paper of Tago dated February 14, 2005
4. Position Paper of the City of Tandag ("Tandag") dated March 29, 2005
5. Addendum to Position Paper of Tandag dated June 20, 2005
6. Resolution No. PB 009 series of 2015 dated January 13, 2015 issued by Municipality of Tago
7. Resolution No. 777-15 dated February 10, 2015 issued by the Sangguniang Panlalawigan
8. Order of the Committee on Boundary and Settlement dated January 6, 2023
9. Supplemental Position Paper of Tandag dated June 29, 2023



10. Committee Report of the Committee on Boundary and Settlement dated December 12, 2023. – **Two (2) certified true copies**
11. Resolution No. 1557-24 of the Sangguniang Panlalawigan dated January 30, 2024 (Decision). – **Two (2) certified true copies**
12. Notice of Promulgation dated February 21, 2024
13. Motion for Reconsideration filed by Tago dated March 20, 2024
14. Resolution No. 1851-24 dated April 8, 2024 denying Tago's MR. – **Two (2) certified true copies**
15. Notice of Appeal filed by Tago dated May 2, 2024
16. Order of Committee on Boundary Dispute dated May 6, 2024
17. Resolution No. 11934-24 dated May 7, 2024 issued by the Sangguniang Panlalawigan
18. Other documents, papers, exhibits, and evidence submitted by both Tago and Tandag in relation to the case.

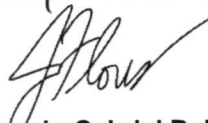
We appreciate receiving the requested documents on or before June 16, 2026, through any of the personnel of the Office of the Municipality of Tago, specifically **Ms. Sheela P. Badiang**, since Tago's Appeal will be due for filing on June 19, 2026.

Thank you for your understanding and kind consideration.

Very truly yours,



**Kristine R. Ferrer**



**Joaquin Gabriel B. Flores**



**Hans Clarence S. Castro**

RODERICK R.C. SALAZAR III  
MYLENE T. MARCIA-CREENCIA  
MA. CARMEN D. BABISTA-LAZARO  
KARL ARIAN A. CASTILLO  
WALTER ROBIN C. GO  
PRINCESS ANN T. DE JESUS-VIRAY  
SHEILA C. SISON  
KRISTINE R. FERRER  
MATTHEW AARON D. ONG

CARLO JOAQUIN T. NARVASA  
JUSTIN NICOL B. GULAR  
FRITZ PAOLO V. CASAMA  
DAVID RONELL M. GOLLA VII  
LINDON MIGUEL C. BACQUEL

KAROL GRACE G. OROCEO  
JOAQUIN GABRIEL B. FLORES  
JUAN CARLO L. SANTOS  
KATRINA CRISTA M. ARTIAGA  
MARIA SELENA GOLDA R. FORTUN  
CLARLAINE F. RADO  
FRANCESCA MARIE V. FLORES  
ALLAN JULIAN V. ANTENOR  
MIGUEL CARLOS A. FERNANDEZ  
NATHAN RAPHAEL D. AGUSTIN  
NOEL C. SORIANO II  
HANS CLARENCE S. CASTRO

Of Counsel  
PHILIP SIGFRID A. FORTUN  
GREGORIO Y. NARVASA II

Special Counsel  
BAYANI B. LOSTE  
RANDOLPH C. SALAZAR  
WILBERT L. TAN

ANDRES R. NARVASA †  
Chairman, Supreme Court  
(1998-2008)  
Of Counsel

GLORIA A. FORTUN †  
(1999-2018)  
Special Counsel

MAKATI  
23F, Multinational  
Bancorporation Centre  
6805 Ayala Avenue  
Makati City 1226 Philippines  
MAILING ADDRESS  
MCPO Box 2697  
Makati City 1200 Philippines  
E-MAIL [info@fnslaw.com.ph](mailto:info@fnslaw.com.ph)  
WEBSITE [www.fnslaw.com.ph](http://www.fnslaw.com.ph)  
TELEPHONE (632) 8812.8670

CHINA  
Fortun Narvasa & Salazar  
(H.K.) Services Limited  
16F, Unit C-2, United Centre  
95 Queensway, Hong Kong, China  
E-MAIL [fnslaw@fnslaw.com.ph](mailto:fnslaw@fnslaw.com.ph)  
TELEPHONE (852) 2520.1976  
TELEFACSIMILE (852) 2865.5790

June 15, 2026

**Regional Trial Court- Branch 40**  
Hall of Justice, Quezon St., Cor. H. Serra St.,  
Barangay Bungtod, Tandag City

Attention: **Atty. Yul Bernie Luna Curada**  
Clerk of Court

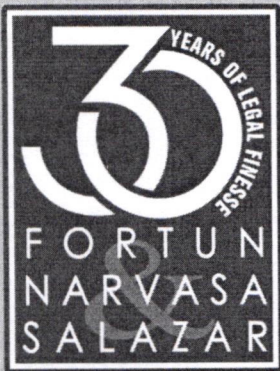
Dear Atty. Curada:

*In the Matter of Settlement of Municipal Boundary Dispute Between the Municipalities of  
Tago and Tandag (now City of Tandag), Surigao del Sur*  
(Civil Case No. 2041-24)

We are counsel for the Municipality of Tago, Surigao del Sur ("Tago").

We wish to request one legible copy each, unless specified otherwise, of the following documents with complete annexes, in support of Tago's Petition for Review before the Court of Appeals (CA):

1. Tago's Notice of Appeal dated May 2, 2024
2. Memorandum for Petitioner- Appellant Tago
3. Memorandum for Respondent- Appellee City of Tandag
4. Decision dated April 15, 2026 – **Two (2) certified true copies**
5. Motion for Reconsideration of Tago
6. Court's Order denying the Motion for Reconsideration of Tago - **Two (2) certified true copies**
7. All other pleadings, documents, and motions filed in relation to this case
8. All other Orders and Resolutions issued by the Honorable Court in relation to this case.





We appreciate receiving the requested documents on or before June 16, 2026, through any of the personnel of the Office of the Municipality of Tago, specifically **Ms. Sheela P. Badiang**, since Tago's Appeal will be due for filing on June 19, 2026.

Thank you for your understanding and kind consideration.

Very truly yours,



Kristine R. Ferrer



Joaquin Gabriel B. Flores



Hans Clarence S. Castro



Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR

## OFFICE OF THE SECRETARY

**ANNEX Y-2**  
FORTUN NARVASA & SALAZAR



2nd Floor, Legislative Building,  
Capitol Hills, Tandag City



tpssurigotsur@yahoo.com



(086) 21-58832

June 16, 2026

**ATTY. KRISTINE R. FERRER**  
**ATTY. JOAQUIN GABRIEL B. FLORES**  
**ATTY. HANS CLARENCE S. CASTRO**  
FORTUN NARVASA SALAZAR SERVICES  
23/F Multinational Bancorporation Centre  
6805 Ayala Avenue  
Makati City

**Madam/Sirs:**

This has reference to your letter dated June 15, 2026, requesting copies of documents relative to the boundary dispute between the Municipality of Tago and the City of Tandag, Province of Surigao del Sur.

In response thereto, we are respectfully furnishing copies of the documents available in our records relevant to your request, to wit:

| Item No. | Requested Documents                                                                                        |
|----------|------------------------------------------------------------------------------------------------------------|
| 3        | Position Paper of Tago dated February 15, 2005;                                                            |
| 4        | Position Paper of the City of Tandag dated March 29, 2005;                                                 |
| 7        | Resolution No. 777-15 dated February 10, 2015, issued by the Sanggunian Panlalawigan;                      |
| 8        | Order of the Committee on Boundary and Settlement dated January 6, 2023;                                   |
| 9        | Supplemental Position Paper of Tandag dated June 29, 2023;                                                 |
| 10       | Committee Report of the Committee on Boundary and Settlement dated December 12, 2023;                      |
| 11       | Resolution No. 1557-24 dated January 30, 2024 (Decision);                                                  |
| 12       | Notice of Promulgation dated February 21, 2024;                                                            |
| 13       | Motion for Reconsideration filed by Tago dated March 20, 2024;                                             |
| 14       | Resolution No. 1851-24 dated April 8, 2024, denying Tago's Motion for Reconsideration;                     |
| 15       | Notice of Appeal filed by Tago dated May 2, 2024;                                                          |
| 16       | Order of Committee on Boundary Dispute dated May 6, 2024;                                                  |
| 17       | Resolution No. 1934-24 dated May 7, 2024, issued by the Sanggunian Panlalawigan; and                       |
| 18       | Other documents, papers, exhibits, and evidence submitted by both Tago and Tandag in relation to the case. |

However, we regret to inform you that the following documents are not available in our files and records despite a diligent search and verification conducted by this Office, to wit:

| Item No. | Requested Documents                                             |
|----------|-----------------------------------------------------------------|
| 1        | SB Resolution No. 161, Series of 2004;                          |
| 2        | Notice of Preliminary Conference conducted on December 6, 2004; |
| 5        | Addendum to Position Paper dated June 20, 2005; and             |
| 6        | SB Resolution No. PB-009, Series of 2015.                       |

We assure you of our continued support and cooperation in this matter.

Very truly yours,

**EDGAR G. PEREZ II, J.D.**  
Secretary to the Sanggunian Panlalawigan