

REPUBLIC ACTS

REPUBLIC ACT NO. 928

AN ACT TO AMEND SUBSECTION "C" OF SECTION ONE HUNDRED AND FOURTEEN OF ACT NUMBERED FOUR HUNDRED AND NINETY-SIX, ENTITLED "THE LAND REGISTRATION ACT" AS AMENDED BY REPUBLIC ACT NUMBERED ONE HUNDRED AND SEVENTEEN.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Subsection "C" of section one hundred and fourteen of Act Numbered Four hundred and ninety-six, entitled "The Land Registration Act", as amended by Republic Act Numbered One hundred and seventeen, is hereby further amended to read as follows:

"C. Fees payable to the Register of Deeds.—The register of deeds shall collect fees for all services rendered by him under this Act in accordance with the following schedule:

"1. For the entry of one original certificate of title, and issuing one owner's duplicate certificate, eight pesos for the first parcel of land described thereon, and one peso for each additional parcel: *Provided, however,* That in case of certificates of title under the Cadastral Act, the fees for entering one original certificate of title and issuing the owner's duplicate thereof, when the total current assessed value of the lots included therein does not exceed seven hundred pesos, and irrespective of the number of such lots, shall be one peso for every one hundred pesos or fractional part thereof.

"2. For each entry in the primary entry book, one peso.

"3. For the annotation of an attachment levy, writ of execution, or adverse claim, three pesos for the first parcel of land affected thereby, and two pesos for each additional parcel. If the total assessed value of the land and improvements exceeds six thousand pesos, there shall be collected an additional fee equivalent to ten per centum of the fees under paragraph sixteen of this subsection computed on the basis of said assessed value.

"4. For the annotation of a notice of *lis pendens*, or of any document or order in connection therewith, for each parcel of land affected thereby, two pesos.

"5. For the annotation of a release of any encumbrance, except mortgage, lease, or other lien for the cancellation of which a specific fee is prescribed herein, for each parcel of land so released, two pesos; but the total amount of fees to be collected shall not exceed the amount of fees paid for the registration of such encumbrance.

"6. For the annotation of an order of the court for the amendment of, or the making of a memorandum on, a certificate of title, except inclusion of buildings or improvements, or any order directing the registration of a document, or of any right or interest referred to in said order, or the cancellation of a certificate of title and/or the issuance of a new one, two pesos for each certificate of title on which annotation is made, in addition to the fees prescribed under paragraph sixteen or seventeen, as the case may be, of this subsection, if the same are also due for the registration of such document, right or interest.

7. For the annotation of an order of the court for the inclusion of buildings and/or improvements in a certificate of title, five pesos for each certificate of title if the buildings or improvements belong to a person other than the registered owner of the land. If they belong to the same registered owner, the fees to be collected shall be based on the value of such buildings and improvements in accordance with the schedule prescribed under paragraph sixteen or seventeen, as the case may be, of this subsection.

"8. For registering and filing a power of attorney, letters of administration or letters testamentary whether or not accompanied by a copy of the testament, certificate of allowance of a will with attested copy of the will annexed, appointment of guardian for a minor or incompetent person, appointment of receiver, trustee, or administrator, articles of incorporation of any corporation, association or partnership, or resolution of its board of directors empowering an officer or member thereof to act in behalf of the same, seven pesos; and for the annotation of such papers on certificates of title when required by existing laws or regulations, one peso and fifty centavos for each certificate of title so annotated: *Provided, however,* That when the certificate of allowance of a will

and the letters testamentary or letters of administration are filed together, only one fee shall be collected. For registering and filing an instrument of revocation of any of the papers mentioned above, two pesos; and if annotated on the corresponding certificate of title, one peso and fifty centavos for each certificate of title.

"9. For the annotation of a notice of tax lien of any description, notice of lost duplicate or copy of a certificate of title, order of the court declaring such duplicate or copy null and void, notice of change of address, or the cancellation of any such annotation, for each certificate of title, one peso.

"10. For transferring the memorandum of an encumbrance of any kind from one certificate of title which is cancelled to a new one in lieu thereof in the name of a new owner, for each memorandum thus transferred, one peso.

"11. For any memorandum made in a standing co-owner's, mortgagee's, or lessee's copy of a certificate of title after a similar memorandum has been made in the original thereof, for each such certificate of title, one peso.

"12. For any memorandum made in a certificate of title for which no specific fee is prescribed above, for each certificate of title, two pesos.

"13. For the issuance of a transfer certificate of title, including its duplicate, to a trustee, executor, administrator, or receiver, for the cancellation of such certificate of title and issuance of new one, including its duplicate, to the *cestui que trust*, in case of or for the cancellation of such certificate of title and issuance of a trusteeship, eight pesos. If the certificate covers more than one parcel or lot, an additional fee of one peso and fifty centavos shall be collected for each additional parcel or lot.

"14. For the issuance of a transfer certificate of title including its duplicate, to a person other than those named in the next preceding paragraph, three pesos, in addition to the fees herein-after prescribed in paragraph sixteen or seventeen, as the case may be, of this subsection, if the same are also due. If the certificate covers more than one parcel or lot, an additional fee of one peso and fifty centavos shall be collected for each additional parcel or lot.

"15. For the issuance of a new owner's duplicate or a co-owner's, mortgagee's or lessee's copy of a certificate of title, or any additional duplicate or copy thereof, three pesos for the first page and one peso for each subsequent page, or fraction thereof.

"16. For the registration of a deed of sale, conveyance, transfer, exchange, partition, or donation; a deed of sale with *pacto de retro*, conditional sale, sheriff's sale at public auction, sale for non-payment of taxes, or any sale subject to redemption, or the repurchase or redemption of the property so sold; any instrument, order, judgment or decree divesting the title of the registered owner, except in favor of a trustee, executor, administrator or receiver; option to purchase or promise to sell; any mortgage, surety, bond, lease, easement, right-of-way, or other real right or lien created or constituted by virtue of a distinct contract or agreement, and not as an incidental condition of sale, transfer or conveyance; the assignment, enlargement, extension or novation of a mortgage or of any other real right, or a release of mortgage, termination of lease, or consolidation of ownership over a property sold with *pacto de retro*; where no specific fee is prescribed therefor in the preceding paragraphs, the fees shall be based on the value of the consideration in accordance with the following schedule:

"(a) When the value of the consideration does not exceed six thousand pesos, three pesos and fifty centavos for the first five hundred pesos, or fractional part thereof, and one peso and fifty centavos for each additional five hundred pesos, or fractional part thereof.

"(b) When the value of the consideration is more than six thousand pesos but does not exceed thirty thousand pesos, twenty-four pesos for the first eight thousand pesos, or fractional part thereof, and four pesos for each additional two thousand pesos, or fractional part thereof.

"(c) When the value of the consideration is more than thirty thousand pesos but does not exceed one hundred thousand pesos, seventy-five pesos for the first thirty-five thousand pesos, or fractional part thereof, and seven pesos for each additional five thou-

sand pesos, or fractional part thereof.

"(d) When the value of the consideration is more than one hundred thousand pesos but does not exceed five hundred thousand pesos, one hundred seventy-siv pesos for the first one hundred ten thousand pesos, or fractional part thereof, and ten pesos for each additional ten thousand pesos, or fractional part thereof.

"(e) When the value of the consideration is more than five hundred thousand pesos, five hundred eighty-one pesos for the first five hundred twenty thousand pesos, or fractional part thereof, and fifteen pesos for each additional twenty thousand pesos, or fractional part thereof.

"17. In the following transactions, however, the basis of the fees collectible under paragraph sixteen of this subsection, whether or not the value of the consideration is stated in the instrument, shall be as hereunder set forth:

"(a) In the exchange of real property the basis of the fees to be paid by each party shall be the current assessed value of the properties acquired by one party from the other, in addition to the value of any other consideration, if any, stated in the contract.

"(b) In the transmission of an hereditary estate without partition or subdivision of the property among the heirs, devisees, or legatees, although with specification of the share of each in the value of the estate, the basis shall be the total current assessed value of the property thus transmitted.

"(c) In the partition of an hereditary estate which is still in the name of the deceased, in which determinate properties are adjudicated to each heir, devisee or legatee, or to each group of heirs, devisees or legatees, the basis of the fees to be paid by each person or group, as the case may be, shall be the total current assessed value of the properties thus adjudicated to each person or group. In the case, however, of conjugal property, the basis of the fees for the registration of one-half thereof in the name of the surviving spouse shall be an amount equal to ten per centum of the total current assessed value of the properties adjudicated to said spouse.

"(d) In the partition of real property held in common by several registered co-owners, the basis of the fees to be paid by each co-owner or group of co-owners shall be the total assessed value of the property taken by each co-owner or group.

"(e) In the sale, conveyance or transfer of two or more parcels of land in favor of two or more separate parties but executed in one single instrument, the basis shall be the total selling price paid by each party-buyer, or, in the case of lump sum consideration, such portion thereof as apportioned in accordance with the assessed value of the respective land acquired by each party-buyer.

"(f) In the sale, conveyance, or transfer of properties situated in different cities or provinces, the basis of the fees in each registry of deeds where the instrument is to be registered shall be the total selling price of the properties situated in the respective city or province, or, in case of a lump sum consideration, such portion thereof as obtained for those properties lying within the jurisdiction of the respective registry after apportioning the total consideration of the sale, conveyance or transfer in accordance with the current assessed values of such properties.

"(g) In the sale, conveyance, or transfer of a mortgaged property, the basis shall be the selling price of the property proper plus the full amount of the mortgage, or the unpaid balance thereof if the latter is stated in the instrument. If the properties are situated in different cities or provinces, the basis of the fees in each registry of deeds where the instrument is to be registered shall be such sum as obtained for the properties situated in the respective city or province after apportioning in accordance with the current assessed values of said properties the total amount of consideration as above computed, unless the selling price of the properties in each city or province and the proportionate share thereof in the amount or unpaid balance of the mortgage are stated in the instrument, in which case the aggregate of such selling price and share shall be the basis. In any case, however, where the aggregate value of the consideration as above computed shall be less than the current assessed value of the properties in the city or province concerned, such assessed value shall be the basis of the fees in the respective registry.

"(h) In a mortgage affecting properties situated in different ci-

ties or provinces, the basis of the fees in each registry of deeds where the document is to be registered shall be such amount as obtained for the properties lying within the jurisdiction of said registry after apportioning the total amount of the mortgage in accordance with the current assessed value of such properties.

"(i) In the release of a mortgage the basis of the fees shall be an amount equal to ten per centum of the total amount of obligation secured by the mortgage. If the properties are situated in different cities or provinces, the basis of the fees in each registry shall be ten per centum of such sum as obtained for the properties in the respective city or province after apportioning the amount of the mortgage in accordance with the current assessed values of such properties. In the case of a partial release, the fees shall be based on ten per centum of the current assessed value of the property so released in the respective city or province: *Provided, however,* That where several partial releases had been registered, the fees corresponding to the final release shall be computed on the basis of ten per centum of the difference between the amount of the mortgage and the aggregate of the considerations used as basis for the collection of the fees paid for the registration of all previous partial releases.

"(j) In a certificate of sale at public auction by virtue of an order of execution, or sale for delinquency in the payment of taxes, or repurchase of the property so sold, the basis of the fees in each registry shall be ten per centum of the selling or repurchase price of the property lying within the jurisdiction of the registry.

"(k) In an affidavit for the consolidation of ownership over a property sold with *pacto de retro* or pursuant to an extrajudicial foreclosure under the provisions of Act Numbered Thirty-one hundred and thirty-five as amended, the basis of the fees in each registry shall be an amount equivalent to ten per centum of the consideration of the sale in the respective city or province.

"(l) In contracts of lease, the basis of the fees in each registry shall be the sum total to be paid by the lessee for the properties situated in the respective city or province during the entire period specified in the contract, including the extension contemplated by the parties which may be given effect without the necessity of further registration. If the period is from year to year, or otherwise not fixed, the basis shall be the total amount of rentals due for thirty months. If the rentals are not distributed, the total amount thereof as above computed shall be apportioned to said properties in accordance with their assessed values, and the proportionate sum thus obtained for each city or province shall be the basis of the fees to be collected in the registry concerned.

"(m) In the termination of a lease, the basis of the fees in each registry shall be ten per centum of the amount used as basis for the collection of the fees paid for the registration of said lease.

"(n) In contracts of option to purchase or promise to sell, the basis of the fees in each registry shall be five per centum of the current assessed value of the property subject of such contract in the respective city or province.

"(o) In other transactions where the actual value of the consideration is not fixed in the contract or can not be determined from the terms thereof, or, in case of a sale, conveyance, or transfer, the consideration stated is less than the current assessed value of the property, the basis of the fees shall be the current assessed value of the property involved in the transaction. If the properties are situated in different cities or provinces, the basis of the fees in each registry shall be the assessed value of the properties lying within the jurisdiction of the registry concerned.

"18. For furnishing copies of any entry, decree, document, or other papers on file, twenty centavos for each hundred words or fraction thereof contained in the copies thus furnished.

"19. For certifying a copy furnished under the next preceding paragraph, for each certification, one peso.

"20. For issuing a certificate relative to, or showing the existence or non-existence of, an entry in the registration books or a document on file, for each such certificate containing not more than two hundred words, three pesos; if it exceeds that number an additional fee of fifty centavos shall be collected for every one hun-

dred words, or fraction thereof, in excess of the first two hundred words."

SEC. 2. This Act shall take effect upon its approval.
Approved, June 20, 1953.

REPUBLIC ACT NO. 815

AN ACT TO AMEND REPUBLIC ACT NUMBERED FIVE HUNDRED AND SEVENTY-THREE, OTHERWISE KNOWN AS THE "PHILIPPINE MILITARY AID TO THE UNITED NATIONS ACT", AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Republic Act Numbered Five hundred and seventy-three is amended by inserting between section five and Title III thereof the following new section:

"SEC. 5-A. *Family subsistence allowance.*—The spouse, or in default of the spouse, the children, or in default of such spouse and children, the parents, or in default of such spouse, children, and parents, the dependents for support of an officer or enlisted man shall receive a family subsistence allowance equivalent to three months' base pay in the case of an officer and four months' base pay in the case of an enlisted man. Said family subsistence allowance shall be paid only once upon departure of the officer or enlisted man from the Philippines for service overseas. The family subsistence allowance advanced or to be paid to the officers and enlisted men of the Tenth and Twentieth Battalion Combat Teams shall be computed on the basis of their respective ranks at the time of their departure from the Philippines: *Provided*, That if the cash advance already made to any officer or enlisted man of the Tenth or Twentieth Battalion Combat Team shall exceed his family subsistence allowance as computed above, such officer or enlisted man shall not be required to reimburse the difference."

SEC. 2. The same Act is amended by inserting between section seven and Title IV thereof the following new provision:

TITLE III-A.—*Exemption from the Income Tax*

"SEC. 7-A. *Exemption from the Income Tax.*—The overseas pay, overseas duty bonus, death gratuity, disability pension, and family subsistence allowance provided for herein shall be exempt from the income tax, and no portion thereof shall be withheld as withholding tax; and any income tax collected thereon or withholding tax withheld therefrom shall be refunded."

SEC. 3. To carry out the purposes of this Act, such sum as may be necessary is authorized to be appropriated out of any funds in the National Treasury not otherwise appropriated.

SEC. 4. This Act shall take effect as of September 7, 1950.
Approved, July 14, 1952.

REPUBLIC ACT NO. 892

AN ACT TO AMEND SECTIONS ONE, TWO, THREE, AND SIX OF REPUBLIC ACT NUMBERED SIX HUNDRED AND TWENTY-ONE BY TRANSFERRING THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION NATIONAL COMMISSION OF THE PHILIPPINES FROM THE SUPERVISION OF THE DEPARTMENT OF FOREIGN AFFAIRS TO THE PRESIDENT OF THE PHILIPPINES, AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section one of Republic Act Numbered Six hundred and twenty-one is hereby amended to read as follows:

"SECTION 1. The United Nations Educational, Scientific and Cultural Organization National Commission of the Philippines, herein after referred to as the Commission, is hereby created under the President of the Philippines to serve as a liaison agency between the Government of the Philippines and the United Nations Educational, Scientific and Cultural Organization (UNESCO) and to associate principal bodies in the Philippines interested in educational, scientific and cultural matters with the work of the UNESCO, in accordance with Article VII of the Constitution of the aforesaid Or-

ganization accepted by Joint Resolution Numbered Three of the Congress of the Philippines adopted on October seventeen, nineteen hundred and forty-six."

SEC. 2. Subsection (a) of section two of the same Act is hereby amended to read as follows:

"(a) Twenty shall be designated by the President of the Philippines upon recommendation of organizations interested in educational, scientific and cultural matters affiliated with and duly registered in the Commission; *Provided*, That no person shall be appointed to the commission who is not morally and academically qualified for membership therein."

SEC. 3. The second paragraph of section two of the same Act is further amended to read as follows:

"A Chairman and Vice-Chairman shall be elected by the Commission to serve for a term of two years or until their respective successors shall have been elected or qualified. The Chairman shall be the presiding officer of the Commission and shall *ex officio* be the Head of the Executive Committee herein provided."

SEC. 4. The first paragraph of section three of the same Act is amended to read as follows:

"The Commission shall create an Executive Committee and such other committees or sub-committees as may be necessary for the effective and efficient performance of its powers and duties."

SEC. 5. Sub-section (b) of section six of the same Act is hereby amended to read as follows:

"(b) To promulgate rules and regulations for the conduct of its own affairs;"

SEC. 6. The transfer of the United Nations Educational, Scientific and Cultural Organization (UNESCO) National Commission of the Philippines from the supervision of the Department of Foreign Affairs to that of the President of the Philippines shall include the transfer of all its records, property, equipment, appropriations and personnel.

SEC. 7. This Act shall take effect upon its approval.
Approved, June 20, 1953.

REPUBLIC ACT NO. 899

AN ACT CREATING A REVOLVING FUND FOR THE CONSTRUCTION, RECONSTRUCTION OR IMPROVEMENT OF IRRIGATION SYSTEMS.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. *Revolving fund.*—The sum of twenty million pesos is hereby authorized to be appropriated, out of any funds in the National Treasury not otherwise appropriated, and placed to the credit of a Special Fund, hereby created, in the National Treasury, to be known as "Irrigation Revolving Fund."

SEC. 2. *Administration of fund.*—The "Irrigation Revolving Fund" shall be administered by the Secretary of Public Works and Communications and shall be used exclusively for the construction of new irrigation systems and for the reconstruction or improvement of existing private or communal irrigation systems.

SEC. 3. *Application of interested parties.*—Any land owner or planter interested in, or any group of such persons constituted to carry out, the construction, reconstruction or improvement of an irrigation system shall apply to the Secretary of Public Works and Communications for the financing of such project to the extent of ninety per centum of the cost thereof, payable by the applicant in ten equal annual installments beginning with the first crop year after the completion of the project plus interest at four per centum per annum. The applicant shall, in his application submit his plans, specifications and itemized estimates of the work involved as well as such other pertinent information as the Secretary may require in connection therewith.

SEC. 4. *Processing of applications.*—The Secretary of Public Works and Communications will process such applications, may require such changes in the plans, specifications and estimates as he shall deem due and proper and, if the proposal merits his approval pursuant to the provisions of this Act, shall forthwith accomplish and submit to the Secretary, on forms duly prescribed for the pur-

pose, the application for the loan, supporting such application with the required evidence of the availability of the applicants funds for such project equivalent to at least ten *per centum* of the approved estimated cost of the project.

SEC. 5. *Construction work.*—The approved work on any project shall be undertaken by the applicant under the technical supervision of the Director of Public Works, who shall certify periodically to the quality of the work and the percentage of completion of the project: *Provided*, That no certification for less than ten *per centum* of the total cost of the work shall be released by the Director for the purpose of releasing sums from the Revolving Fund, pursuant to section six hereof.

SEC. 6. *Release of funds.*—Upon the approval by the Secretary of Public Works and Communications of the application for loan executed pursuant to sections three and four hereof, he shall forthwith authorize the construction of the project, transfer the approved sum to the credit of the Director of Public Works, and advise the Director to supervise the work therein, charging the expenses of such supervision against the funds of the project: *Provided*, That in no case shall such cost of supervision exceed two per centum of the actual cost of the project.

Upon completion of at least fifteen *per centum* of the work and at every ten per cent progress thereafter, the Director of Public Works shall certify such accomplishments to the Secretary of Public Works and Communications and shall release to the credit of the applicant the amount corresponding and equal to the certified amount of work accomplished.

SEC. 7. *Amortization of loan.*—Loans shall be guaranteed by a first lien on a sufficient amount of the crop of the applicant and shall be redeemed in ten equal annual installments with interest at four *per centum per annum*. The amortization payments shall be due and payable on or before thirty days after the crop has been harvested.

SEC. 8. *Accruals.*—All moneys collected pursuant to the provisions of this Act, less such amount as may have been spent by the Director of Public Works to defray the expenses of supervising the work on authorized projects, shall accrue to the "Irrigation Revolving Fund."

Approved, June 20, 1953.

REPUBLIC ACT NO. 833

AN ACT AUTHORIZING THE PRESIDENT OF THE PHILIPPINES TO LEASE FOR A PERIOD NOT EXCEEDING NINETY-NINE YEARS TO THE UNITED STATES OF AMERICA THE TRACT OF LAND KNOWN AS THE "PLAZA MILITAR" LOCATED IN THE CITY OF MANILA, PHILIPPINES.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. The President of the Philippines, subject to such terms and conditions as he may deem just and advisable in the national interest, is hereby authorized to lease for a period not exceeding ninety-nine years to the United States of America, for diplomatic or consular purposes, the following portions of the tract of land located in the District of Malate, City of Manila, Philippines, known as the "Plaza Militar" described as follows:

1. Parcel 1, which consists of portions of lots Nos. 3 and 16 Block No. 501, of Manila Cadastre, bounded on the northwest by the proposed extension of Herran Street; on the northwest by M. H. del Pilar Street as proposed to be widened; on the southeast by the extension of Militar Street; and on the southwest by the Dewey Boulevard as proposed to be widened, containing an area of 12,000 square meters, more or less; and

2. Parcel 2, which consists of Block No. 502, Manila Cadastre, bounded on the northwest by Herran Street as proposed to be widened; on the northeast by Mabini Street as pro-

posed to be widened; on the southeast by Calle Militar as proposed to be widened; and on the southwest by M. H. del Pilar Street, as proposed to be widened, containing an area of 12,407.3 square meters, more or less.

SEC. 2. The Director of Lands shall make the survey as soon as possible of the parcels of land which are authorized to be transferred by this Act.

SEC. 3. It shall be a condition of the lease agreement that in the event the United States of America find no more need for the land, for diplomatic or consular purposes, the lease shall be terminated and the land shall revert to the possession of the Republic of the Philippines, together with the improvements therein.

SEC. 4. The registration of such instruments as may be necessary to carry out the provisions of this Act shall be exempt from registration or other fees.

SEC. 5. This Act shall take effect upon its approval.

Approved, August 14, 1952.

REPUBLIC ACT NO. 783

AN ACT TO AMEND PARAGRAPH ONE HUNDRED FORTY-SEVEN, CLASS IX, OF SECTION EIGHT OF THE PHILIPPINE TARIFF ACT OF 1909, BY PROVIDING EXEMPTION OF NEWSPRINT FROM CUSTOMS DUTY IN CERTAIN CASES.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Paragraph numbered one hundred and forty-seven, Class IX of section eight of the Philippine Tariff Act of nineteen hundred and nine as continued in force and effect by Republic Act Numbered Three, is amended to read as follows:

"147. Printing paper, white or colored, suitable for books not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem: *Provided*, That printing paper, white or colored, suitable for newspapers, not printed otherwise elaborated, whenever imported by or for publishers for exclusive use in the publication of newspapers, shall be exempt from payment of duty.

SEC. 2. This Act shall take effect upon its approval.

Approved, June 21, 1952.

SUPREME COURT . . . (Continued from page 195)

the nullification of the sale is the reversion of the property to the State appellee is not the proper party to institute it but the State itself,— that is a point which we do not have, and do not propose, to decide. That is a matter between the State and the Grantee of the homestead, or his heirs. What is important to consider now is who of the parties is the better entitled to the possession of the land while the government does not take steps to assert its title to the homestead. Upon annulment of the sale, the purchaser's claim is reduced to the purchase price and its interest. As against the vendor or his heirs, the purchaser is no more entitled to keep the land than any intruder. Such is the situation of the appellants. Their right to remain in possession of the land is no better than that of appellee and, therefore, they should not be allowed to remain in it to the prejudice of appellee during and until the government takes steps toward its reversion to the State. (See *Castro v. Orpiano*, G. O. No. L-4094, November 29, 1951.)

Wherefore, the decision appealed from is affirmed, without pronouncement as to costs.

Paras, Pablo, Belgzon, Montemayor, Jugo and Labrador, J.J.; concur.