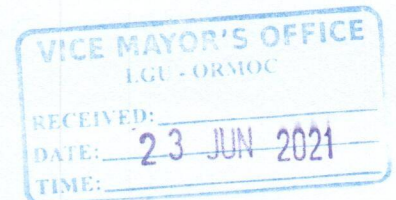


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD  
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL,  
ORMOC CITY HALL BUILDING  
ON JUNE 22, 2021



PRESENT:

Leo Carmelo L. Locsin, Jr.	City Vice Mayor & Presiding Officer
Roiland H. Villasencio,	SP Member, 1 <sup>st</sup> Asst. Majority Floor Leader
Tomas R. Serafica,	SP Member, Presiding Officer "Pro-Tempore"
Eusebio Gerardo S. Penserga,	SP Member, (Temporary Majority Floor Leader)
Jasper M. Lucero,	SP Member
Peter M. Rodriguez,	SP Member
Vincent L. Rama,	SP Member
Lalaine A. Marcos,	SP Member
Esteban V. Laurente,	Ex-Officio SP Member, Chapter President, Liga ng mga Barangay ng Ormoc
Joan Marbie C. Simbajon,	Ex-Officio SP Member, Chapter President, Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

ON LEAVE:

Benjamin S. Pongos, Jr.,	SP Member, Majority Floor Leader
Nolito M. Quilang,	SP Member, 2 <sup>nd</sup> Asst. Majority Floor Leader
Gregorio G. Yrastorza III,	SP Member

**RESOLUTION NO. 2021-175**

**A RESOLUTION GRANTING AUTHORITY TO THE CITY  
MAYOR RICHARD I. GOMEZ OR THE ACTING CITY  
MAYOR TO ENTER INTO AND SIGN THE AGREEMENT  
BY AND AMONG THE HEIRS OF SPOUSES MAMERTO  
ESPINA AND FLOR PEÑARANDA AND THE LGU-ORMOC  
CITY.**

WHEREAS, this Fifteenth Sangguniang Panlungsod was in receipt of an Indorsement dated June 9, 2021 from the Office of the City Mayor, endorsing a request for the issuance of a Resolution granting the City Mayor or Acting City Mayor the authority to sign the Agreement by and among the Heirs of Spouses Mamerto Espina and Flor Peñaranda and the LGU-Ormoc City. Further requesting that this matter be treated as EXTREMELY URGENT, a copy of the Agreement is hereto attached as "ANNEX A" and made an integral part hereof;

WHEREAS, to recall, this Sanggunian passed SP Resolution No. 2019-113, which granted authority to Ormoc City Mayor Richard I. Gomez to enter into and sign the Contract to Sell with the Heirs of Sps. Mamerto Espina and Flor Peñaranda relative to the purchase of a parcel of land located in Brgy. Lake Danao, Ormoc City to be used for various projects of the City Government and Resolution No. 2020-349, which ratifies the Deed of Absolute Sale made and executed by and between the same parties over a parcel of land to be used as Relocation Site for the socialized housing project for the beneficiaries affected by the July 6, 2017 earthquake;

WHEREAS, in an Opinion dated June 9, 2021, the City Legal Office finds nothing legally objectionable in the said Agreement and that the same is not contrary to law, morals, public order, or public policy much less detrimental to the best interests of Ormoc City;



WHEREAS, the Heirs of Spouses Mamerto Espina and Flor Peñaranda and LGU-Ormoc City entered into a Contract to Buy and Sell dated May 30, 2019, docketed as Doc. No. 228, Page No. 47, Book No. 61, Series of 2019 in the Notarial Register of Sunita G. Doolani;

WHEREAS, relative thereto, the vendor has executed a Deed of Absolute Sale dated October 6, 2020, docketed as Doc. No. 13, Page No. 04, Book No. 70, Series of 2020 in the Notarial Register of Sunita G. Doolani;

WHEREAS, the foregoing instruments transferred title and ownership of a parcel of land from the vendor to the vendee equivalent to Fifty Thousand (50,000) square meters identified as Lot No. PSU-137086, covered by Transfer Certificate of Title No. TH-246;

WHEREAS, Capital Gains and Documentary Stamp Taxes have been paid on the transaction for which E-Certificate Authorizing Registration (ECAR) No. 201900515074 was issued for registration purposes;

WHEREAS, one of the requirements prior to transfer of title is an approved subdivision plan in connection with a survey that has not been completed due to a shortage of manpower in the LGU Ormoc there being only one (1) surveyor who has to attend to the complex and numerous land concerns of the city, and for which transfer of title will be delayed as a consequence thereof;

WHEREAS, the parties agree to amend paragraph 3 of the Contract to Buy and Sell dated May 30, 2019 to read as follows:

- 1. Upon signing of the Contract, the amount of Three Million Five Hundred Twenty-Six Thousand Four Hundred Sixty-Seven Philippine Pesos and Thirty-Eight Centavos (Php3,526,467.38) shall be released in payment of real property taxes due on the property subject of the agreement;**

**The Balance of Seven Million Four Hundred Seventy-Three Thousand Five Hundred Thirty-Two Philippine Pesos and Sixty-Two Centavos (Php7,473,532.62) shall be paid in accordance with the following schedule:**

- a.1. Fifty Percent (50%) or the amount of Three Million Seven Hundred Thirty-Six Thousand Seven Hundred Sixty-Six Philippine Pesos and Thirty-One Centavos (Php3,736,766.31) shall be released to the vendors upon execution of the Contract to Sell;**
- a.2. Fifty Percent (50%) or the amount of Three Million Seven Hundred Thirty-Six Thousand Seven Hundred Sixty-Six Philippine Pesos and Thirty-One Centavos (Php3,736,766.31) shall be released to the vendors upon the annotation of the Deed of Sale on the Title;**
- b.1. Vendor shall be charged with the processing and payment of estates taxes and securing the necessary clearance(s) on the estate tax(es) due on the property; and**
- b.2. Upon presentation of the clearance from the Bureau of Internal Revenue (BIR) on the concerned estate taxes, the Vendors shall execute a Deed of Absolute Sale over the property subject of the contract in favor of the vendee, and the acknowledgment receipt of the total amount;**



**2. Other stipulations contained in the Contract to Buy and Sell dated May 30, 2019, insofar it is not inconsistent with the foregoing, are hereby adopted and incorporated herein;**

WHEREAS, the subject Agreement clearly and plainly encapsulates the terms and conditions of the agreement of the parties thereto, including their specific roles and obligations towards the attainment of the lofty ends of the same, and this Sanggunian, upon thorough review, finds that the same is entered for the purpose of transferring the property without any undue delay to both the vendor and vendee, thereby, serving the best interests of the City and its constituents, and therefore, is most deserving of this august Body's prompt and favorable consideration;

WHEREFORE, on joint motion of SP Member Roiland H. Villasencio, Chairman, Committee on Public Properties and SP Member Jasper M. Lucero, Member, Committee on Laws & Ordinances, severally seconded by SP Members Tomas R. Serafica, Lalaine A. Marcos, Esteban V. Laurente, Vincent L. Rama, Peter M. Rodriguez and Joan Marbie C. Simbajan; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass A RESOLUTION GRANTING AUTHORITY TO THE CITY MAYOR RICHARD I. GOMEZ OR THE ACTING CITY MAYOR TO ENTER INTO AND SIGN THE AGREEMENT BY AND AMONG THE HEIRS OF SPOUSES MAMERTO ESPINA AND FLOR PEÑARANDA AND THE LGU-ORMOC CITY;

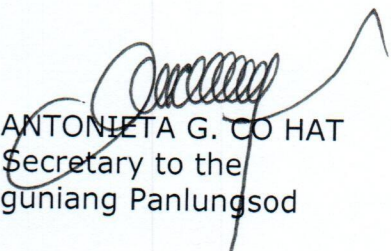
ADOPTED, June 22, 2021.

RESOLVED, FURTHER, that a copy of the final notarized Agreement be submitted to this Sanggunian for its information and files;


RESOLVED, FINALLY, to furnish copies of this resolution each to the City Mayor of Ormoc Richard I. Gomez; the City Administrator, Mr. Vincent L. Emnas; the City Legal Officer, Atty. Josephine Mejia-Romero; Heirs of Spouses Mamerto Espina and Flor Peñaranda; the City Local Government Operations Officer-DILG; and other offices concerned for their information and guidance;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MARIA ANTONIETA G. CO HAT  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

  
LEO CARMELO L. LOCSIN, JR.  
City Vice Mayor & Presiding Officer



AGREEMENT

Res. # 2021 -175

Annex A"

KNOW ALL MEN BY THESE PRESENTS:

This contract is made and entered into by and among:

**THE HEIRS OF SPOUSES MAMERTO ESPINA AND FLOR PEÑARANDA, namely: LEYMINDA ESPINA MANNING, MUTYA LUZ ESPINA GLOVER, SEFAMAR P. ESPINA, MARTIN P. ESPINA, GRACE ORMA ESPINA-YPIL, MAMERTO ESPINA JR. and FLORA MAY P. ESPINA, HEREIN REPRESENTED BY WINSTON RIZCENTE P. ESPINA** (for himself and as their Attorney-in-Fact by virtue of a Special Power of Attorney, a copy of which is hereto attached and made part of this contract), Filipino, of legal age and resident of Cavite City, hereinafter referred to as the **VENDORS**;

**LGU-ORMOC CITY**, a juridical entity created and existing under and by virtue of the laws of the Philippines, represented by **RICHARD I. GOMEZ**, hereunder referred as the **VENDEE**;

Witnesseth, that:

**WHEREAS**, parties entered into a Contract to Buy and Sell dated May 30, 2019, docketed as Doc. No. 228, Page No. 47, Book No. 61, Series of 2019 in the notarial register of Sunita G. Doolani;

**WHEREAS**, relative thereto, the **VENDOR** has executed a Deed of Absolute Sale dated October 6, 2020, docketed as Doc. No. 13, Page No. 04, Book No. 70, Series of 2020 in the notarial register of Sunita G. Doolani;

**WHEREAS**, the foregoing instruments transferred title and ownership from the **VENDORS** to the **VENDEE** equivalent to FIFTY THOUSAND (50,000) square meters on the parcel of land identified as Lot No. PSU- 137086, covered by Transfer Certificate of Title No. TH- 246;

**WHEREAS**, Capital Gains and Documentary Stamp taxes have been paid on the transaction for which E- Certificate Authorizing Registration (ECAR) No. 201900515074 was issued for registration purposes;

**WHEREAS**, The Contract to Buy and Sell entered into by the parties herein indicates that the "balance of SEVEN MILLION FIVE HUNDRED TWENTY FOUR THOUSAND FOUR HUNDRED SIXTY SIX PESOS and 2 centavos (Php 7,524,466.02) shall be paid in accordance with the following schedule:

*"a.1. FIFTY PERCENT (50%) shall be released to the VENDORS upon the execution of this Contract;*

*a.2. The remaining fifty percent (50%) shall be paid by the VENDEE to the VENDOR upon the release of title in the name of the VENDEE; xxx"*

**WHEREAS**, one of the requirements prior to transfer of title is an approved subdivision plan in connection with a survey that has not been completed due to a shortage of manpower in the LGU Ormoc there being only one (1) surveyor who has to attend to the complex and numerous land concerns of the city, and for which transfer of title will be delayed as a consequence of thereof;

**WHEREFORE**, in consideration of all the foregoing, parties herein agree to amend paragraph 3 of the Contract to Buy and Sell dated May 30, 2019, for it to state as follows:

1. Upon signing of this contract, the amount of THREE MILLION FIVE HUNDRED TWENTY SIX THOUSAND FOUR HUNDRED SIXTY SEVEN PESOS and 38 centavos (Php 3,526,467.38) shall be released in payment of real property taxes due on the property subject of this agreement;

The balance of SEVEN MILLION FOUR HUNDRED SEVENTY THREE THOUSAND FIVE HUNDRED THIRTY TWO PESOS and 62 centavos (Php 7,473,532.62) shall be paid in accordance with the following schedule:

- a.1. FIFTY PERCENT (50%) or the amount of THREE MILLION SEVEN HUNDRED THIRTY SIX THOUSAND SEVEN HUNDRED SIXTY SIX PESOS AND 31/100 centavos (Php 3,736,766.31) shall be released to the VENDORS upon the execution of the Contract to Sell;
- a.2. FIFTY PERCENT (50%) or the amount of THREE MILLION SEVEN HUNDRED THIRTY SIX THOUSAND SEVEN HUNDRED SIXTY SIX PESOS AND 31/100 centavos (Php 3,736,766.31) shall be released to the VENDORS upon the annotation of the Deed of Sale on the title.



- b.1. VENDORS shall be charged with the processing and payment of estates taxes and securing the necessary clearance(s) on the estate tax(es) due on the property; and
- b.2. Upon presentation of the clearance from the Bureau of Internal Revenue (BIR) on the concerned estate taxes, the VENDORS shall execute a Deed of Absolute Sale over the property subject of this contract in favor of the VENDEE, and the acknowledgment receipt of total amount.

2. Other stipulations contained in the Contract to Buy and Sell dated May 30, 2019, insofar as it is not inconsistent with the foregoing, are hereby adopted and incorporated herein.

IN WITNESS WHEREOF, we have hereunto set our hands this \_\_\_\_\_ at Ormoc City, Philippines.

HEIRS OF  
MAMERTO ESPINA AND FLOR PEÑARANDA  
Vendor  
By:  
WINSTON RIZCENTE P. ESPINA  
Representative

LGU-ORMOC CITY  
Vendee  
By:  
RICHARD I. GOMEZ  
City Mayor

Signed in the presence of and Parties personally known to the witnesses:

ACKNOWLEDGMENT

Republic of the Philippines)  
Ormoc City ) S.S.

Before me, this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_, Philippines, personally appeared the parties with competent evidence of identity:

PARTY	COMPETENT EVIDENCE OF IDENTITY
Winston Rizcente P. Espina	
Richard I. Gomez	

known to me to be the same persons who executed the foregoing Contract to Buy and Sell consisting of TWO (2) pages including the pages on which this Acknowledgment is written, and they acknowledged to me that the same is their free and voluntary act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, on the date and place above-written.

Doc. No. \_\_\_\_\_;  
Page No. \_\_\_\_\_;  
Book No. \_\_\_\_\_;  
Series of 2021.



## CONTRACT TO SELL

### KNOW ALL MEN BY THESE PRESENTS:

This contract is made and entered into by and among:

**THE HEIRS OF SPOUSES MAMERTO ESPINA AND FLOR PEÑARANDA, namely: LEYMINDA ESPINA MANNING, MUTYA LUZ ESPINA GLOVER, SEFAMAR P. ESPINA, MARTIN P. ESPINA, GRACE ORMA ESPINA-YPIL, MAMERTO ESPINA JR. and FLORA MAY P. ESPINA, HEREIN REPRESENTED BY WINSTON RIZCENTE P. ESPINA** (for himself and as their Attorney-in-Fact by virtue of a Special Power of Attorney, a copy of which is hereto attached and made part of this contract), Filipino, of legal age and resident of Cavite City, hereinafter referred to as the **VENDORS**;

**LGU-ORMOC CITY**, a juridical entity created and existing under and by virtue of the laws of the Philippines, represented by **RICHARD I. GOMEZ**, hereunder referred as the **VENDEE**;

Witnesseth, that:

**WHEREAS**, the City of Ormoc was struck by an earthquake on July 6, 2016 that caused the devastation and destruction of houses in Brgys. Gaas, Cabintan, Lake Danao, Tongonan, Cabaon-an, Milagro and other parts of Ormoc City;

**WHEREAS**, because of the destruction of houses, thousands of families were displaced and had to be evacuated;

**WHEREAS**, based on the assessment of the Philippine Institute of Volcanology and Seismology and the Mines and Geosciences Bureau of the Department of Environment and Natural Resources, there are areas in the aforesaid barangays that are considered danger zones and are therefore not suitable for human residence;

**WHEREAS**, the victims that can no longer return to their respective residences must be relocated by the City of Ormoc;

**WHEREAS**, the City of Ormoc is committed to assisting the Department of Education in the problems of shortage of classrooms and school facilities and intends to construct buildings that will guarantee the education and development of its youth;

**WHEREAS**, the City of Ormoc is also committed to efficiently providing basic services and build facilities that will aid in the implementation of its plans and programs;

**WHEREAS**, the **VENDORS** have offered to the **VENDEE** the sale of a portion parcel of land, to be used by the latter for its projects on housing, education and other programs, which offer has been accepted subject to the following terms and conditions:

1. The lot subject of the sale is hereunder identified as:  
LOT No.: PSU- 137086  
AREA: Fifty thousand (50,000) square meters  
TRANSFER CERTIFICATE OF TITLE No.: TH- 246 (Registry of Deeds of Ormoc City)  
LOCATION: Lake Danao, Ormoc City;
2. The Contract Price is TWO HUNDRED TWENTY PESOS (P220.00) per square meter net of capital gains tax, documentary stamp tax, transfer tax and registration fees, except for transfer costs on the tax declaration, and expenses and Real Property Tax due on the same, or a total of ELEVEN MILLION PESOS (Php 11,000,000.00);
3. Upon signing of this contract, the amount of THREE MILLION FOUR HUNDRED SEVENTY THOUSAND FIVE HUNDRED THIRTY THREE PESOS and 98 centavos




(Php3,475,533.98) shall be released in payment of real property taxes due on the property subject of this agreement;

The balance of SEVEN MILLION FIVE HUNDRED TWENTY FOUR THOUSAND FOUR HUNDRED SIXTY SIX PESOS and 2 centavos (Php 7,524,466.02) shall be paid in accordance with the following schedule:

- a.1. FIFTY PERCENT (50%) shall be released to the VENDORS upon the execution of this Contract;
  - a.2. The remaining fifty percent (50%) shall be paid by the VENDEE to the VENDOR upon the release of title in the name of the VENDEE;
  - a.2.b. VENDORS shall be charged with the processing and payment of estates taxes and securing the necessary clearance(s) on the estate tax(es) due on the property;
  - a.2.c. Upon presentation of the clearance from the Bureau of Internal Revenue (BIR) on the concerned estate taxes, the VENDORS shall execute a Deed of Absolute Sale over the property subject of this contract in favor of the VENDEE, and the acknowledgment receipt of total amount.
4. In accordance with the provision of related laws, the VENDEE shall pay for the account of the seller, the capitals gains tax as well as the documentary stamp tax, transfer tax and registration fees, without prejudice to securing an exemption from payment thereof from the BIR. Unpaid real property and transfer costs on the tax declaration shall be borne by the VENDORS.
  5. Upon signing of this Contract, the VENDEE shall process the disbursement vouchers for the release of the amount due under this contract and shall be entitled to enter and take possession of the property subject of this agreement.
  6. The VENDORS shall transmit to the VENDEE the Certificate Authorizing Registration evidencing payment of the estate taxes due on the estates of the decedents Mamerto Espina and Flor Peñaranda within FIFTEEN (15) months from the execution of this agreement.
  7. The VENDORS shall likewise secure the necessary documents and comply with all the requirements for the transfer of title to the name of the VENDEE.
  8. Upon receipt of the documents necessary to transfer title to its name, the VENDEE shall process the vouchers needed for the payment of taxes until payment of the remaining amount due to the VENDORS.
  9. Both parties shall perform their obligations in good faith and in compliance with applicable laws and regulations;


IN WITNESS WHEREOF, we have hereunto set our hands this MAY 30 2019, 2019 at Ormoc City, Philippines.

HEIRS OF  
MAMERTO ESPINA AND FLOR PEÑARANDA  
Vendor

By:   
WINSTON RIZCENTE P. ESPINA  
Representative

LGU-ORMOC CITY

Vendee

  
RICHARD I. GOMEZ  
City Mayor

As per CP Resolution no. 2017-113



Signed in the presence of and Parties personally known to the witnesses:

### ACKNOWLEDGMENT

Republic of the Philippines)  
Ormoc City ) S.S.


Before me, this        day of        at       , Philippines,  
personally appeared the parties with competent evidence of identity:

PARTY	COMPETENT EVIDENCE OF IDENTITY
Winston Rizcente P. Espina	<u>      762-79-002130      </u>
Richard I. Gomez	

known to me to be the same persons who executed the foregoing Contract to Buy and Sell consisting of THREE (3) pages including the pages on which this Acknowledgment is written, and they acknowledged to me that the same is their free and voluntary act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, on the date and place above- written.

Doc. No. 224;  
Page No. 47;  
Book No. 61;  
Series of 2019.

  
**SUNITA G. DOOLANI**  
Notary Public in Cebu City  
Until December 31, 2019  
Notarial Commission No. 079-10  
Villa Aznar, Urgello St., Cebu City  
Roll of Attorney's No. S7725  
PTR No. 1587409 / 03.17.19 / Cebu City  
IBP No. 09149 - LIFETIME MEMBER / Cebu City  
MCLE Compliance No. VI-0004999 / 12.18.27 / Pasig City



## DEED OF ABSOLUTE SALE

KNOW ALL MEN BY THESE PRESENTS:

This Deed of Absolute Sale made and executed by and between:

THE HEIRS OF SPOUSES MAMERTO ESPINA AND FLOR PEÑARANDA, namely: LEYMINDA ESPINA MANNING, MUTYA LUZ ESPINA GLOVER, SEFAMAR P. ESPINA, MARTIN P. ESPINA, GRACE ORMA ESPINA YPIL, MAMERTO P. ESPINA JR. and FLORA MAY P. ESPINA, HEREIN REPRESENTED BY WINSTON RIZCENTE P. ESPINA (for himself and as their Attorney-in-Fact by virtue of a Special Power of Attorney, a copy of which is hereto attached and made part of this contract), Filipino, of legal age and resident of Cavite City, hereinafter referred to as the VENDORS;

-IN FAVOR OF-

THE LOCAL GOVERNMENT UNIT OF ORMOC, a public corporation created and existing under Philippine laws, with address at Aunubing Streer, Brgy. Cogon, Ormoc City, represented by Mayor RICHARD I. GOMEZ, hereunder referred to as the VENDEE;

**WITNESSETH: That**

WHEREAS, VENDORS are the absolute and registered owners of ONE (1) parcel of land located in Ormoc City, Philippines, identified as Lot No. PSU-137086 and covered by Transfer Certificate of Title (TCT) No. TH-246;

WHEREAS, the above-described property is more particularly described as follows:

### TRANSFER CERTIFICATE OF TITLE NO. TH-246

*"A parcel of land (lot shown on Plan Psu-137086), situated in the City of Ormoc. Bounded on the SW., along line 1-2 by Lot 9051, Ormoc Cadastre; along line 2-3 by property of Simplicio Graciano along lines 4-5 by Lot 10851, Ormoc Cadastre; and along the line 6-1 by property of Felipe Delgado. Beginning at a point marked "I" on plan, being S.79 deg. 52' E., 1678.08 m. from B.L.L.M. 64 Ormoc Cadastre thence W. 1 deg. 56' E., 193.04m. to point 2; thence N. 23 deg. 47' E., 436.55m. to point 3; thence S. 64 deg. 54' E., 341.82m. to point 4; thence S. 24 deg. 55' W., 156.55m. to point 5; thence S. 24 deg. 38' W., 434.48m. to point 6; thence N. 69 deg. 56' W., 260.90m. to the point of beginning; containing an area of ONE HUNDRED NINETY SEVEN THOUSAND TWO HUNDRED AND NINETY SIX (197,296) Square Meters. All points referred to are indicated on the plan and are marked on the ground as follows: points 1 and 2 by Old Corners; points 2 and 6 by G.I.S. on trees, and the rest by P.L.S. Cyl. Conc. Mons.; bearing true; date of the survey, July 6-16, 1950, executed by Jesus B. Basas, Private Land Surveyor and approved on November 24, 1953.*

WHEREAS, The VENDEE has offered to purchase the rights and interests of the VENDOR over A PORTION of above-described property equivalent to FIFTY THOUSAND (50,000) SQUARE METERS and the VENDOR has agreed to sell the same;

WHEREAS, the portion to be conveyed to the VENDEE is that used as RELOCATION SITE for the socialized housing project of its intended beneficiaries affected by the 6 July 2017 earthquake;

NOW, THEREFORE, for and in consideration of the sum of ELEVEN MILLION PESOS (PHP 11,000,000.00) for FIFTY THOUSAND (50,000) SQUARE METERS, which amount the VENDORS hereby acknowledge to have received in full, the VENDORS hereby sell, transfer and



assigns, a portion of the above-mentioned property equivalent to FIFTY THOUSAND (50,000) square meters of the above-described parcel of land, with all the improvements existing thereon.

VENDORS hereby warrant valid title to and peaceful possession of the property herein sold and conveyed and further declare that the same is free and clear of all liens and encumbrances of any kind whatsoever.

VENDOR further declares that all conveyances issued with hereto is/are rendered of no effect.

IN WITNESS WHEREOF, Parties have hereunto affixed their signatures this 06 OCT 2020 day of \_\_\_\_\_ at Ormoc City, Leyte, Philippines.

**THE HEIRS OF SPOUSES MAMERTO ESPINA AND FLOR PEÑARANDA**  
**REPRESENTED BY: WINSTON RIZCENTE P. ESPINA**

**ACKNOWLEDGEMENT**

Republic of the Philippines)

City of Ormoc ) S.S

Before me, this 06 OCT 2020 at Ormoc City, Philippines, VENDOR personally appeared with competent evidence identity: \_\_\_\_\_ known to me to be the same person who executed the foregoing Deed of Absolute Sale consisting of TWO (2) pages, including the page on which this acknowledgement is written and he acknowledged to me that the same is his free and voluntary act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, on the date and place above-written.

Doc. No. 13 ;  
Page No. 04 ;  
Book No. 70 ;  
Series of 2020.

**SUNITA G. DOOLANI**  
Notary Public in Cebu City  
Until December 31, 2021  
Notarial Commission No. 97549  
Villa Aznar, Urdaneta St., Cebu City  
Roll of Attorney's No. 57725  
PTR No. 1455955 / 12.9.10 / Cebu City  
LPR No. 09149 - LIFE LINE MEMBER / Cebu City  
MORC Compliance No. VI-026457 / 12.13.17 / Pasig City  
**ACKNOWLEDGEMENT RECEIPT**

This to acknowledgement receipt of the sum of ELEVEN MILLION PESOS (Php 11,000,000.00) from THE LOCAL GOVERNMENT UNIT OF ORMOC as payment for the transfer and sale of a portion of a parcel of land identified as Lot No. PSU-137086 and covered by Transfer Certificates of Title No. TH-246, equivalent to Fifty Thousand(50,000) square meters, which amount pertains to me and To my siblings namely: Leyminda Espina Manning, Mutya Luz Espina Glover, Sefamar P. Espina, Martin P. Espina, Grace Orma Espina Ypil, Mamerto P. Espina Jr. and Flora May P. Espina, share and share alike \_\_\_\_\_, Ormoc City.

**WINSTON RIZCENTE P. ESPINA**

SUBSCRIBED AND SWORN to before me this 06 OCT 2020 in Ormoc City, Philippines, affiant exhibiting competent evidence of identity: \_\_\_\_\_

Doc. No. 14 ;  
Page No. 04 ;  
Book No. 71 .

**SUNITA G. DOOLANI**





**eCR201900515074**  
eCAR No: C-2021-089-025298-M

**CERTIFICATE AUTHORIZING REGISTRATION (CAR)**  
(For Transaction Involving Transfer of Real Properties)

ORIGINAL

Taxpayer - For Presentation to  
Registry **This Certificate is based on our records and other documents submitted to this Office, the transfer of the property/ies described herein, is subject to Capital Gains Tax and Documentary Stamp Tax.**

NAME OF SELLER(S)	TIN	ADDRESS
LEYMINDA E MANNING	756-015-926-000	DOLORES ORMOC CITY
MUTYA LUZ ESPINA GLOVER	142-308-635-000	274-E INT. REAL STREET TACLOBAN CITY
SEFAMAR PENARANDA ESPINA	135-940-865-000	748 GUADALUPE BLISS MAKATI MM
MARTIN P. ESPINA	168-817-169-000	748 GUADALUPE BLISS I MAKATI CITY
GRACE ORMA ESPINA YPIL	128-196-915-000	C/O CAMPUSONG BORBON CEBU

NAME OF BUYER(S)	TIN	ADDRESS
CITY TREASURER'S OFFICE OF ORMOC	001-387-752-000	ORMOC CITY HALL ORMOC CITY, WESTERN LEYTE
XXXXXX	XXXXXX	XXXXXX

Description of Property(ies):

Particulars	Area (sq. m.)	Class	Location	OCT/ TCT/ CCT No.	Tax Dec No.	Market Value per Tax Dec.	Zonal/BIR Value	Selling Price /Substituted Basis
LAND	50,000.00	I	LAKE DANA O ORMOC CITY EYTE 6541	TH-246	00022-00131	P 70,718.90	P 40,000,000.00	P 11,000,000.00
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

Date Of Transaction: October 06, 2020 Total Taxable Base: P 40,000,000.00

Details of Payment:

Kind of Tax	Date of Payment	BCS/ ROR/ OR No.	Bank/RCO Code	Validation No.	Basic Tax	Penalties	Total
CAPITAL GAINS TAX	11/05/2020	A20357*5	LBP/086083		P 2,400,000.00	P 0.00	P 2,400,000.00
DOCUMENTARY STAMP TAX	11/05/2020	A20357*4	LBP/086083		P 600,000.00	P 0.00	P 600,000.00
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

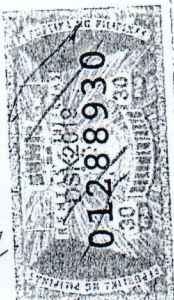
This transaction was processed by Revenue Officer JOANNE RHEA B. DULAY-ALVARINA under Group Supervisor KEN A. ABALOS and the taxes due thereon have been paid as indicated above. Accordingly, the concerned Offices may effect transfer of the subject property/ies.

This Certificate, which is under Transaction No. **T-2021-089-023644-M**, is issued for registration purposes only, pursuant to the requirements of the NIRC, as amended. The Bureau, however, is not precluded from assessing and collecting any deficiency internal revenue tax(es) that may be found due from the taxpayer after review/investigation.

Issued at Ormoc City, Philippines, this 25th day of May, 2021

THIS CERTIFICATE IS VALID FOR FIVE (5) YEARS FROM THE DATE OF ISSUE.

Manner of Issuance: ORIGINALLY ISSUED  
Certification fee : P 100.00 ROR/OR No. : OR2021-005829-000844  
Date of Payment : April 14, 2021  
Reason : -Not Applicable-



3652406056427627176

CAESAR R. DULAY  
Commissioner of Internal Revenue  
By:   
**MA. TERESA NOEMIA A. PIZON**  
AUTHORIZED REVENUE OFFICIAL  
(Signature Over Printed Name)  
RDO No. 089 - Ormoc City  
RR. No. 14 - Tacloban City