

[PRESIDENTIAL DECREE NO. 1418, June 09, 1978]

FURTHER AMENDING SECTION 114 (C) OF ACT NO. 496, OTHERWISE KNOWN AS "THE LAND REGISTRATION ACT", AS AMENDED BY REPUBLIC ACT NO. 928, BY INCREASING THE FEES PAYABLE TO REGISTRIES OF DEEDS.

WHEREAS, there has been an unprecedented increase in the cost of equipment, materials and supplies used by the Land Registration Commission;

WHEREAS, it is in consonance with sound fiscal policy that the registration fees collectible by the Land Registration Commission through its registries of deeds be adjusted accordingly;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby decree and order:

SECTION 1. Section 114 (C) of Act 496, as amended by Republic Act No. 928, 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. Original certificate of title.—*For the entry of one original certificate of title, and issuance of one owner's duplicate certificate, ten pesos for the first parcel of land described thereon and five pesos for each additional parcel.

*"2. Entry fee.—*For each entry in the primary entry book, five pesos.

*"3. Attachment, levy, etc.—*For annotation of an attachment, levy, writ of execution, adverse claim, five pesos for each parcel of land affected thereby.

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

*"5. Release of encumbrance.—*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, five pesos; by the total amount of fees to be collected shall not exceed the amount of fees paid for the registration of such encumbrance.

*"6. Court Order.—*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, ten pesos for each certificate of title on which the 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. *Building*.—For the annotation of an order of the court for the inclusion of buildings and/or improvements in a certificate of title, ten pesos for each certificate of title.

"8. *Powers of attorney, letters of administration, appointment of guardian, resolution, or revocation thereof*.—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, twenty pesos; and for the annotation of such papers on certificates of title when required by existing laws or regulations, five pesos 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 an instrument of revocation of any of the papers mentioned above, five pesos, and if annotated on the corresponding certificate of title, three pesos for each certificate of title.

"9. *Notice of tax lien, loss, etc.*—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, five pesos.

"10. *Carry-over of annotation*.—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, for each memorandum thus transferred, five pesos.

"11. *Annotation on additional copy of title*.—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, five pesos.

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

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

"14. *Transfer certificate of title.*—For the issuance of a transfer certificate of title, including its duplicate, to a person other than those named in the next preceding paragraph, ten pesos, in addition to the fees hereinafter 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 five pesos shall be collected for each additional parcel or lot.

"15. *Additional copy of title.*—For the issuance of a new owner's duplicate or a co-owner's mortgagees or lessee's copy of a certificate of title, or any additional duplicate or copy thereof, ten pesos for the first page and five pesos for each subsequent page, or fraction thereof.

"16. *Registration fees.*—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 nonpayment 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 a 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) *Six thousand pesos maximum.*—When the value of the consideration does not exceed six thousand pesos, seven pesos for the first five hundred pesos, or fractional part thereof, and three pesos for each additional five hundred pesos, or fractional part thereof.

"(b) *Thirty thousand pesos maximum.*—When the value of the consideration is more than six

thousand pesos but does not exceed thirty thousand pesos, forty eight pesos for the first eight thousand pesos, or fractional part thereof, and eight pesos for each additional two thousand pesos, or fractional part thereof.

"(c) *One hundred thousand pesos maximum.*—When the value of the consideration is more than thirty thousand pesos but does not exceed one hundred thousand pesos, one hundred fifty pesos for the first thirty-five thousand pesos, or fractional part thereof, and fourteen pesos for each additional five thousand pesos, or fractional part thereof.

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

"(e) *More than five hundred thousand pesos.*—When the value of the consideration is more than five hundred thousand pesos, one thousand one hundred sixty-two pesos for the first five hundred twenty thousand pesos, or fractional part thereof, and thirty pesos for each additional twenty thousand pesos, or fractional part thereof.

"17. *Fees for specific transactions.*—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) *Exchange.*—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) *Hereditary transfer.*—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) *Partition of hereditary estate: Conjugal property.*—In the partition of an hereditary estate