



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MacARTHUR
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Item No.: **72**
Date: **2026 JUL**

Office of the Municipal Mayor

July 21, 2026

ATTY. MILDRED JOY P. QUE

Board Member

Chairman, Committee on Boundary Dispute
Sangguniang Panlalawigan of Leyte

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: **JUL 21 2026**

By: **[Signature]**

Through: **Ms. FLORINDA JILL S. UYVICO**
Secretary to the Sangguniang Panlalawigan

Dear Atty. Que:

Subject: Submission of the Memorandum in Support of the Settlement of Boundary Dispute between Barangay Tuyo, MacArthur, and Barangay Union, Mayorga, both in Leyte.

Greetings of Peace!

In connection with the ongoing efforts to settle the boundary dispute between Barangay Tuyo, MacArthur, and Barangay Union, Mayorga, we respectfully submit the Memorandum for the Municipality of MacArthur, Leyte with attached Annexes.

A	Affidavit of "Mohon" Boundary Marker
B	Clarificatory Position Paper
C	Joint Affidavit

We trust that these documents will be of significant assistance to the Committee on Boundary Dispute in determining a just and fair decision to resolve the issue.

Thank you for your attention.

Yours at service,

[Signature]
HON. RUDIN T. BABANTE
Municipal Mayor

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
SANGGUNIANG PANLALAWIGAN
(Committee on Boundary Disputes)
Province of Leyte
Palo, Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JUL 21 2026
By: *[Signature]*

MUNICIPALITY OF MACARTHUR, LEYTE
Petitioner,

Case No.: BDC-S-2024-001
For: Boundary Dispute

VERSUS

MUNICIPALITY OF MAYORGA, LEYTE
Respondent.

X-----X

MEMORANDUM
(For the Municipality of MacArthur, Leyte)

The Municipality of MacArthur, Leyte, through the undersigned, respectfully submits this Memorandum pursuant to the directive of this Honorable Committee and, in support thereof, states:

PREFATORY STATEMENT

This controversy presents a single but decisive issue: Which municipality has established, by substantial evidence, that the disputed area measuring approximately 38.2702 hectares forms part of its territorial jurisdiction?

The answer does not depend upon the number of documents presented or the volume of testimony offered by either party. Rather, it depends upon the quality, reliability, and probative value of the evidence when considered in its entirety and in accordance with the standard of substantial evidence governing administrative proceedings.

Throughout these proceedings, the Municipality of MacArthur consistently anchored its claim on official historical records, competent technical evidence, and longstanding governmental acts directly relating to the disputed territory. Its evidence is mutually corroborative and traces an unbroken chain beginning with the historical origin of the area, continuing through its technical identification by the Department of Environment and Natural Resources (DENR), and culminating in decades of actual governmental administration by Barangay Tuyo and the Municipality of MacArthur.

The Municipality of Mayorga, on the other hand, principally relies upon historical tax declarations, affidavits, and various administrative records. While these documents may establish that governmental functions were performed within Barangay Union or that certain properties were declared

for taxation, they do not satisfactorily identify the specific territory now in dispute. More importantly, they are unsupported by competent technical evidence demonstrating that the properties or governmental acts relied upon are situated within the 38.2702-hectare area identified in the DENR Approved Cadastral Survey.

Municipal boundary disputes are not resolved through inference or assumption. They require competent evidence establishing the historical basis of the claim, the technical identification of the territory, and the actual exercise of governmental authority over the area. It is only by evaluating these three indispensable components together that the true territorial jurisdiction may be determined.

The evidence presented by the Municipality of MacArthur satisfies each of these requirements.

First, the official historical records—including the NAMRIA historical maps and Executive Order No. 324 creating the Municipality of MacArthur from portions of the Municipality of Abuyog—provide the historical foundation of MacArthur's territorial claim. These records are further corroborated by the long-recognized Mohon, which has historically been acknowledged by adjoining landowners and residents as the traditional boundary between Barangay Tuyo and Barangay Union.

Second, the technical evidence removes any uncertainty regarding the location and extent of the disputed territory. The DENR Approved Cadastral Survey, identified and explained by Engr. Dennis Lumagbas, accurately delineates the disputed area, while the Clarificatory Position Paper of the Municipal Assessor satisfactorily reconciles the earlier assessment records with the official survey. Together, these official documents provide the technical certainty that is indispensable in a boundary dispute.

Third, the evidence demonstrates that the Municipality of MacArthur has, for many years and through successive administrations, continuously exercised governmental authority over the disputed territory. The issuance of barangay certifications, business permits, business clearances, governmental endorsements, financial assistance, burial assistance, and other official acts unmistakably reflects actual and effective administration of the area by Barangay Tuyo and the Municipality of MacArthur.

By contrast, the evidence presented by the Municipality of Mayorga does not establish the same level of historical continuity, technical precision, or administrative control. Much of its evidence requires the Committee to infer that because a document refers generally to Barangay Union or the Municipality of Mayorga, it necessarily pertains to the disputed territory. Such inference cannot prevail over official maps, technical surveys, and governmental records that specifically identify and relate to the area in controversy.

This Memorandum therefore demonstrates, through a systematic discussion of the historical evidence, the technical evidence, the evidence of governmental administration, and the deficiencies in the evidence presented by the Municipality of Mayorga, that the Municipality of MacArthur has established its territorial claim by substantial evidence.

Accordingly, the Municipality of MacArthur respectfully submits that the only conclusion supported by the law and the evidence is that the disputed area measuring approximately 38.2702 hectares forms part of the territorial jurisdiction of Barangay Tuyo, Municipality of MacArthur, Leyte.

STATEMENT OF FACTS

This case arises from a boundary dispute between the Municipality of MacArthur, Leyte, through Barangay Tuyo, and the Municipality of Mayorga, Leyte, through Barangay Union, involving a parcel of land identified during these proceedings as measuring approximately Thirty-Eight and Two Thousand Seven Hundred Two Ten-Thousandths (38.2702) hectares, as reflected in the DENR Approved Cadastral Survey.

Pursuant to Sections 118 and 119 of the Local Government Code of 1991, the controversy was referred to the Sangguniang Panlalawigan of Leyte for investigation and recommendation. During the proceedings, both municipalities were afforded full opportunity to present testimonial and documentary evidence in support of their respective territorial claims. The Municipality of MacArthur anchored its claim on three principal categories of evidence.

First, it presented historical evidence consisting of the official historical maps issued by the National Mapping and Resource Information Authority (NAMRIA), Executive Order No. 324 creating the Municipality of MacArthur from portions of the Municipality of Abuyog, the Mohon Affidavit, and other historical records demonstrating the origin and traditional boundary of the disputed territory.

Second, it presented technical evidence identifying the precise location and extent of the disputed area. This included the DENR Approved Cadastral Survey, the testimony of Engr. Dennis Lumagbas, Chief of the Survey and Mapping Division of the DENR Regional Office VIII, and the Clarificatory Position Paper of the Municipal Assessor explaining the earlier discrepancy between the initial assessment records and the official cadastral survey.

Third, MacArthur presented evidence demonstrating its continuous exercise of governmental authority over the disputed territory. These included official barangay records, Barangay Certifications, Barangay Business Permits, Barangay Business Clearances, governmental endorsements, records of financial and burial assistance, and other official documents showing the longstanding administration of the area by Barangay Tuyo and the Municipality of MacArthur.

The Municipality likewise presented the Joint Affidavit of the Barangay Officials of Barangay Tuyó, together with evidence showing that residents, landowners, and business establishments within the disputed area had consistently transacted with and received governmental services from Barangay Tuyó and the Municipality of MacArthur. Evidence was likewise introduced showing that even the Punong Barangay of Barangay Union obtained official certifications from Barangay Tuyó concerning property situated within the disputed territory.

On the other hand, the Municipality of Mayorga relied principally on historical tax declarations, affidavits, governmental records, and other documentary evidence intended to establish that the disputed area forms part of Barangay Union. It likewise questioned the discrepancy between the earlier certification issued by the Office of the Municipal Assessor and the area reflected in the DENR Approved Cadastral Survey.

In response, the Municipality of MacArthur submitted the Clarificatory Position Paper of the Municipal Assessor explaining that the earlier computation included several parcels of land that, although remaining within the territorial jurisdiction of MacArthur, were never part of the area presently in dispute. The clarification further explained that subsequent subdivision plans, updated technical descriptions, and survey adjustments reconciled the assessment records with the DENR Approved Cadastral Survey.

Following the presentation of evidence by both parties, this Honorable Committee directed the submission of their respective memoranda to assist in resolving the issues raised during the proceedings.

As will be shown in the succeeding discussions, the evidence presented by the Municipality of MacArthur establishes a complete and consistent chain of proof demonstrating the historical origin of the disputed territory, its precise technical identification, and the Municipality's continuous exercise of governmental authority over the area. Conversely, the evidence relied upon by the Municipality of Mayorga fails to establish, through competent historical, technical, and administrative evidence, that the disputed territory forms part of its jurisdiction.

ISSUES PRESENTED

The following issues are respectfully submitted for the consideration of this Honorable Committee:

1. Whether the Municipality of MacArthur has established, by substantial evidence, that the disputed area measuring approximately 38.2702 hectares forms part of its territorial jurisdiction.

2. Whether the historical evidence presented by the Municipality of MacArthur is entitled to greater evidentiary weight than the historical evidence relied upon by the Municipality of Mayorga.

3. Whether the DENR Approved Cadastral Survey, the testimony of Engr. Dennis Lumagbas, and the Clarificatory Position Paper of the Municipal Assessor constitute the most reliable technical evidence identifying the disputed territory.

4. Whether the continuous and effective exercise of governmental authority by Barangay Tuyo and the Municipality of MacArthur over the disputed area supports MacArthur's territorial claim.

5. Whether the documentary and testimonial evidence presented by the Municipality of Mayorga sufficiently identifies the disputed territory and satisfies the substantial evidence standard required in administrative proceedings.

6. Whether, considering the totality of the evidence, the disputed area should be recognized as forming part of the territorial jurisdiction of Barangay Tuyo, Municipality of MacArthur, Leyte.

SUMMARY OF ARGUMENTS

The Municipality of MacArthur has established its territorial claim through a complete and mutually corroborative body of historical, technical, and administrative evidence that satisfies the substantial evidence standard governing boundary disputes.

The historical evidence demonstrates that the disputed territory traces its origin to the former Municipality of Abuyog, from which the Municipality of MacArthur was created under Executive Order No. 324. This historical account is supported by the official NAMRIA historical maps and reinforced by the long-recognized 8that has traditionally marked the boundary between Barangay Tuyo and Barangay Union.

The technical evidence removes any uncertainty as to the identity and location of the disputed area. The DENR Approved Cadastral Survey, as identified and explained by Engr. Dennis Lumagbas, accurately delineates the territory in dispute, while the Clarificatory Position Paper of the Municipal Assessor satisfactorily reconciles the earlier assessment records with the official cadastral survey. Together, these documents provide the technical certainty necessary to resolve the controversy.

The evidence likewise establishes that the Municipality of MacArthur has continuously exercised governmental authority over the disputed territory through official governmental acts performed over many years. Barangay records, regulatory issuances, public services, and other official transactions demonstrate that the disputed area has consistently been administered by Barangay Tuyo and the Municipality of MacArthur.

By comparison, the evidence presented by the Municipality of Mayorga does not establish the same degree of reliability or specificity. While it consists of tax declarations, affidavits, and various governmental records,

these documents generally fail to identify the disputed territory through competent technical descriptions or other reliable locational evidence. Consequently, they cannot overcome the official historical records, technical surveys, and evidence of actual governmental administration presented by MacArthur.

When the evidence is considered as a whole, it forms a consistent chain linking the historical origin of the disputed territory, its precise technical identification, and its longstanding administration by the Municipality of MacArthur. The record therefore supports only one conclusion: that the disputed area measuring approximately 38.2702 hectares forms part of the territorial jurisdiction of Barangay Tuyo, Municipality of MacArthur, Leyte. The succeeding discussion demonstrates why each category of evidence independently supports MacArthur's claim and, when viewed collectively, establishes its territorial jurisdiction by substantial evidence.

DISCUSSION

A. The Municipality of MacArthur Has Established Its Territorial Claim by Substantial Evidence.

This controversy is an administrative boundary dispute governed by Sections 118 and 119 of the Local Government Code of 1991. Under these provisions, where adjoining municipalities fail to settle a boundary dispute amicably, the controversy is referred to the appropriate Sangguniang Panlalawigan for investigation, hearing, and recommendation based on the evidence presented by the parties.

The function of this Honorable Committee is not to create or redefine municipal boundaries but to determine, from the evidence presented during the proceedings, which municipality has established that the disputed territory forms part of its existing territorial jurisdiction.

As an administrative proceeding, this case is governed by the rule on substantial evidence. As defined in *Ang Tibay v. Court of Industrial Relations* (G.R. No. L-46496, February 27, 1940), substantial evidence is that amount of relevant evidence which a reasonable mind might accept as adequate to support a conclusion. It is the quantum of proof required in administrative proceedings and requires neither proof beyond reasonable doubt nor even a preponderance of evidence. What the law demands is competent, credible, and relevant evidence sufficient to justify a factual finding.

Corollary to this principle is the rule that the party asserting a claim bears the burden of proving it. Accordingly, each municipality must establish, through competent evidence, that the disputed territory forms part of its lawful jurisdiction. Territorial claims cannot rest upon assumptions, general assertions, or the mere existence of governmental records referring to a barangay or municipality. The evidence must demonstrate a direct and reliable connection between the disputed area and the municipality asserting jurisdiction over it.

In resolving municipal boundary disputes, no single category of evidence is necessarily controlling. Historical records explain the origin of the territory; technical evidence identifies its precise location; and evidence of governmental administration demonstrates the actual exercise of jurisdiction. Each category serves a distinct purpose, and the weight of the evidence must be determined by considering how these independent sources corroborate one another. A claim supported by consistent historical, technical, and administrative evidence is entitled to greater weight than one resting on isolated documents or unsupported assertions.

Official records prepared by government agencies in the performance of their official duties are accorded substantial evidentiary value. Official historical maps, approved cadastral surveys, executive issuances, and public records enjoy the presumption of regularity and are generally entitled to greater weight than private documents or records prepared for purposes unrelated to the determination of municipal boundaries. While such official records are not conclusive, they constitute highly persuasive evidence absent competent proof showing that they are erroneous or have been superseded.

By contrast, tax declarations and similar assessment records have limited evidentiary value in boundary disputes. Their primary purpose is the assessment and collection of real property taxes. They may indicate that a parcel of land was declared for taxation, but they do not determine municipal boundaries nor conclusively establish the political jurisdiction in which a property is situated. Unless supported by technical descriptions, cadastral references, survey plans, or other competent evidence capable of identifying the property within the disputed territory, such documents cannot, by themselves, establish territorial jurisdiction.

Similarly, affidavits and testimonial evidence must be evaluated in light of objective documentary and technical evidence. While the statements of witnesses may explain historical circumstances or governmental practice, conclusions regarding municipal boundaries cannot rest solely upon personal belief or recollection. Their probative value depends upon whether they are corroborated by reliable public records and competent technical evidence.

These principles provide the framework within which the evidence in this case must be examined. The questions before this Honorable Committee are not simply whether each municipality produced documentary exhibits or presented witnesses, but whether the evidence presented is competent, credible, and sufficiently connected to the disputed territory to satisfy the substantial evidence standard.

As demonstrated in the succeeding discussions, the Municipality of MacArthur satisfies this burden. Its evidence presents a coherent and mutually reinforcing chain of proof consisting of official historical records establishing the origin of the disputed territory, competent technical evidence

identifying its precise location, and longstanding governmental acts demonstrating the continuous exercise of jurisdiction. Conversely, while the Municipality of Mayorga presented numerous exhibits, those documents generally fail to establish the necessary historical, technical, and administrative nexus to the specific territory involved in this controversy. It is this distinction—not the quantity of evidence—that ultimately determines which claim is supported by substantial evidence.

B. The Historical Evidence Establishes that the Disputed Territory Forms Part of the Municipality of MacArthur.

The historical evidence presented during the proceedings provides the foundation of the Municipality of MacArthur's territorial claim. Before the precise location of a disputed area can be determined through technical surveys or its administration established by governmental acts, its historical origin must first be ascertained. In this case, the official historical records consistently demonstrate that the disputed territory traces its origin to the former Municipality of Abuyog and, upon the creation of the Municipality of MacArthur under Executive Order No. 324, became part of its territorial jurisdiction.

Foremost among the historical evidence are the official historical maps issued by the National Mapping and Resource Information Authority (NAMRIA). As the government agency charged with the preparation and preservation of the country's official cartographic records, NAMRIA performs its functions pursuant to law and in the regular course of official duty. Consequently, its historical maps are public records entitled to considerable evidentiary weight.

These maps consistently depict the areas now occupied by Barangay Tuyo and Barangay Liberty as having historically formed part of the Municipality of Abuyog. This historical fact assumes particular significance because the Municipality of MacArthur was created from portions of Abuyog under Executive Order No. 324. Read together, the executive issuance and the official historical maps establish a continuous historical link between the former territory of Abuyog and the present territorial jurisdiction of the Municipality of MacArthur.

The historical maps likewise cast serious doubt on the theory advanced by the Municipality of Mayorga. Barangay Liberty, which presently forms part of Mayorga, is geographically situated between the disputed area and the territory that historically belonged to the Municipality of Dulag. If Barangay Liberty itself originated from Abuyog, it becomes difficult to sustain the assertion that the disputed territory, lying beyond it, historically belonged to Dulag. Such a theory is inconsistent with the official cartographic records presented before this Honorable Committee and is unsupported by any equally authoritative historical evidence.

Significantly, the Municipality of Mayorga failed to present any official government map contradicting the historical records of NAMRIA. While it

introduced various documentary exhibits intended to support its claim, none possesses the same official character or cartographic authority as the historical maps prepared and maintained by the government's official mapping agency. In the absence of competent evidence disproving the accuracy of these maps, they deserve greater evidentiary weight.

The historical evidence presented by MacArthur is further strengthened by Executive Order No. 324 itself. The executive issuance is not offered as a technical description of municipal boundaries but as legal recognition of the historical creation of the Municipality of MacArthur from portions of Abuyog. When considered together with the NAMRIA historical maps, it confirms the historical continuity of the territory that now comprises the municipality.

Equally significant is the evidence concerning the long-recognized Mohon separating Barangay Tuyog from Barangay Union. The Mohon was shown to have been acknowledged for many years by adjoining landowners and residents as the traditional boundary between the two barangays. While a physical boundary marker does not by itself determine municipal jurisdiction, its longstanding recognition by the affected communities constitutes persuasive evidence of how the territorial boundary has historically been understood and respected. More importantly, the location of the Mohon is consistent with the official historical maps and does not conflict with the technical evidence subsequently presented by the Municipality of MacArthur (*attached herewith is the copy of the Affidavit of "Mohon" Boundary Marker made as an integral part hereof as ANNEX "A"*).

In contrast, the historical evidence relied upon by the Municipality of Mayorga does not establish the historical origin of the disputed territory with the same degree of certainty. Its principal reliance on historical tax declarations does not overcome the official historical records presented by MacArthur. Tax declarations are created primarily for assessment and taxation purposes. Although they may indicate that particular properties were declared for taxation, they neither establish municipal boundaries nor identify the historical origin of the territory in which the properties are located. Standing alone, they cannot displace official historical maps prepared by the government for the very purpose of recording the geographical configuration of political subdivisions.

Likewise, the reference made by Mayorga to the incomplete records of Case No. 14 does not materially advance its claim. The records presented before this Honorable Committee do not establish the precise issues involved in that proceeding, the exact properties affected, or whether the disputed 38.2702-hectare area was included therein. Any conclusion that the earlier proceedings settled the present controversy would therefore rest on conjecture rather than on competent evidence. Administrative findings must be based on the evidence properly presented in the present proceedings and not on assumptions arising from incomplete historical records.

Ultimately, the historical evidence must be evaluated not in isolation but in terms of its consistency and reliability. The Municipality of MacArthur presented official historical maps, the executive issuance creating the municipality, and evidence of the long-recognized traditional boundary. These independent sources corroborate one another and present a coherent historical narrative explaining the origin of the disputed territory. By contrast, the historical evidence presented by the Municipality of Mayorga consists largely of documents that do not establish the historical evolution of the disputed area and are unsupported by equally authoritative cartographic evidence.

Accordingly, the historical evidence, viewed as a whole, weighs decisively in favor of the Municipality of MacArthur and provides the historical foundation upon which the succeeding technical and administrative evidence rests.

C. The Technical Evidence Competently Identifies the Disputed Territory and Confirms the Municipality of MacArthur's Claim.

In boundary disputes, historical evidence alone cannot resolve competing territorial claims. While history explains the origin of a municipality, it is technical evidence that identifies the precise location, configuration, and extent of the territory under dispute. For this reason, courts and administrative bodies accord substantial weight to official surveys, technical descriptions, and expert testimony prepared by the government agencies charged with land surveys and mapping.

In the present case, the Municipality of MacArthur presented the most reliable technical evidence available—the DENR Approved Cadastral Survey and the testimony of Engr. Dennis Lumagbas, Chief of the Survey and Mapping Division of the DENR Regional Office VIII. Together, these established, with technical certainty, the identity and extent of the land involved in this controversy.

The DENR Approved Cadastral Survey identified the disputed area as consisting of approximately 38.2702 hectares. Unlike private documents or unofficial sketches, a cadastral survey is the product of actual field verification, technical plotting, and official approval in accordance with established surveying standards. As such, it provides the most dependable basis for determining the location and boundaries of the area subject of this proceeding.

Engr. Lumagbas explained the survey methodology, identified the disputed territory on the official cadastral map, and confirmed the extent of the land claimed by the parties. His testimony was not based on personal opinion or assumption but on official records maintained by the DENR in the ordinary course of its statutory functions. His testimony therefore gave the Committee an objective and technically sound basis for identifying the exact area under dispute.

The significance of the DENR Approved Cadastral Survey lies not in its determination of municipal ownership or jurisdiction. Those issues remain for this Honorable Committee to resolve. Rather, the survey performs the indispensable function of identifying, with precision, the territory that is the subject of the competing claims. By providing a common technical reference, it enables the historical evidence and the evidence of governmental administration to be examined in relation to the same geographical area.

The Municipality of Mayorga questioned the discrepancy between the earlier Certification issued by the Office of the Municipal Assessor reflecting an area of 54.3111 hectares and the DENR Approved Cadastral Survey indicating an area of 38.2702 hectares. The record, however, demonstrates that this matter was fully explained and does not diminish the credibility of MacArthur's evidence.

Through the Clarificatory Position Paper of the Municipal Assessor, the Municipality of MacArthur established that the earlier computation inadvertently included Lot Nos. 1980, 2092, 2093, 2113, 2130, and 2133, which remain within the territorial jurisdiction of MacArthur but are not included in the present controversy. The clarification further explained that subsequent subdivision plans, updated technical descriptions, and survey adjustments resulted in the corrected computation reflected in the DENR Approved Cadastral Survey (*attached herewith is the copy of the Position Paper duly executed by the Municipal Assessor made as an integral part hereof as ANNEX "B"*).

Far from revealing inconsistency, this explanation demonstrates transparency and reinforces the reliability of MacArthur's evidence. The discrepancy related only to the computation of land area and was fully reconciled through official records. At no point did the clarification alter MacArthur's territorial claim or contradict the location of the disputed area identified by the DENR.

By contrast, the Municipality of Mayorga failed to present comparable technical evidence. It did not offer a DENR-approved cadastral survey, relocation survey, or any expert testimony capable of identifying the disputed 38.2702-hectare area as falling within its territorial jurisdiction. Instead, it relied primarily on tax declarations, affidavits, and various administrative records that refer generally to Barangay Union without technically establishing that the properties or governmental acts involved are situated within the disputed territory.

This distinction is decisive. The issue before this Honorable Committee is not whether Mayorga exercises jurisdiction over portions of Barangay Union that are not disputed. The question is whether it has established, through competent technical evidence, that the specific land identified in the DENR Approved Cadastral Survey forms part of its municipality. On this essential point, the record is devoid of supporting proof.

Likewise, the subsequent DENR delineation relied upon by Mayorga does not advance its position. The evidence shows that the delineation was undertaken in connection with the present controversy to identify the area claimed by the parties. It was not intended to adjudicate municipal boundaries or to validate the territorial claim of either municipality. To construe the delineation as an official recognition of Mayorga's claim would attribute to it a legal effect that neither the survey nor the DENR ever intended.

The technical evidence presented by MacArthur possesses another important characteristic: it is internally consistent and corroborative. The DENR Approved Cadastral Survey, the testimony of Engr. Lumagbas, and the Clarificatory Position Paper of the Municipal Assessor complement one another. Each explains a different aspect of the technical evidence, yet all lead to the same conclusion regarding the identity and extent of the disputed territory. This internal consistency enhances the credibility of MacArthur's evidence and provides the Committee with a reliable technical framework for evaluating the parties' competing claims.

Accordingly, the technical evidence presented by the Municipality of MacArthur constitutes the most competent and reliable proof identifying the disputed territory. Having presented the only official cadastral survey, supported by expert testimony and official explanatory records, MacArthur has satisfied the technical component necessary to establish its territorial claim. Conversely, the absence of comparable technical evidence on the part of the Municipality of May3orga leaves its claim unsupported by the degree of certainty that a boundary dispute necessarily demands.

D. The Municipality of MacArthur Has Continuously and Effectively Exercised Governmental Authority Over the Disputed Territory.

Even if the historical and technical evidence were viewed independently, the Municipality of MacArthur's claim is further reinforced by its long-standing and uninterrupted exercise of governmental authority over the disputed territory. The record demonstrates that, for many years and through successive administrations, the Municipality of MacArthur and Barangay Tuyo have openly, consistently, and effectively administered the area as part of their territorial jurisdiction (*attached herewith is the copy of the Joint Affidavit duly executed by the Punong Barangay and Barangay Secretary of Barangay Tuyo made as an integral part hereof as ANNEX "C"*).

The exercise of governmental authority is not established by isolated or occasional official acts. Rather, it is demonstrated by a continuing pattern of governance through which a local government regulates activities, maintains official records, delivers public services, and is recognized by residents as the authority having jurisdiction over the area. The evidence presented by the Municipality of MacArthur clearly satisfies this standard.

The official records of Barangay Tuyo reveal that the disputed territory has long been included within its regular administrative functions. These

records contain information relating to residents, landowners, agricultural holdings, business establishments, and official transactions involving properties situated within the disputed area. More importantly, these records span several administrations, demonstrating that the administration of the area was not undertaken merely in response to the present controversy but formed part of the ordinary course of local governance long before this dispute arose.

The Municipality of MacArthur likewise presented numerous Barangay Certifications, Barangay Business Permits, and Barangay Business Clearances issued concerning residents, properties, and business establishments within the disputed territory. These official documents relate to matters such as ownership, possession, residency, inheritance, agricultural activities, business operations, and other transactions that local governments routinely regulate.

The legal significance of these documents lies not simply in their issuance but in what they necessarily imply. A barangay or municipality may lawfully issue certifications, permits, or clearances only with respect to persons, properties, and establishments within its jurisdiction. Every official act performed by Barangay Tuyo concerning the disputed territory therefore constitutes an affirmative exercise of governmental authority over the area. The evidence further establishes that the Municipality of MacArthur consistently delivered governmental services to residents within the disputed territory. Records of financial assistance, burial assistance, governmental endorsements, and other forms of public service demonstrate that the Municipality regarded the residents of the disputed area as part of the community it was duty-bound to serve. These services were neither isolated nor extraordinary. They formed part of the regular governmental functions performed by the Municipality over an extended period of time.

Equally significant is the conduct of the residents themselves. The evidence shows that residents, landowners, and business operators within the disputed area repeatedly sought official certifications, permits, clearances, and other governmental services from Barangay Tuyo and the Municipality of MacArthur. Such conduct reflects their recognition of MacArthur as the local government exercising authority over their persons, properties, and businesses. This consistent course of dealing over many years is a practical manifestation of the Municipality's effective jurisdiction. Among the most compelling evidence presented is the conduct of the Punong Barangay of Barangay Union, who also served as President of the Association of Barangay Captains (ABC) and, by virtue of that position, as an ex officio member of the Sangguniang Bayan of Mayorga. As a public official charged with the administration of local affairs, he is presumed to possess knowledge of the territorial boundaries of his barangay and municipality.

Despite occupying such positions, he obtained official certifications and related documents from Barangay Tuyo and the Municipality of

MacArthur concerning property situated within the disputed area. His actions are inconsistent with the assertion that the property indisputably belonged to Barangay Union. While his conduct does not, by itself, determine municipal boundaries, it constitutes a persuasive admission against the position now advanced by the Municipality of Mayorga. It strongly corroborates the documentary evidence showing that the disputed territory had long been administered by Barangay Tuyo.

The governmental records presented by the Municipality of Mayorga do not establish a comparable pattern of administration over the disputed territory. Although they demonstrate that governmental functions were performed within Barangay Union, they generally fail to identify with certainty that the official acts relied upon pertained to the specific 38.2702-hectare area involved in this case. Without a clear connection between those acts and the disputed territory, such records cannot overcome the evidence showing MacArthur's continuous exercise of jurisdiction over the area.

The distinction is fundamental. The issue before this Honorable Committee is not whether Mayorga administers the undisputed portions of Barangay Union. That fact is not contested. The issue is whether it has demonstrated that it exercised governmental authority over the particular territory now claimed by MacArthur. The evidence it presented does not satisfactorily establish that essential fact.

Viewed as a whole, the official records, regulatory issuances, public services, and other governmental acts presented by the Municipality of MacArthur reveal an uninterrupted pattern of administration extending across several administrations. They demonstrate not merely isolated governmental activities but the continuous exercise of the rights and responsibilities that characterize territorial jurisdiction. This evidence is entirely consistent with the historical and technical proof previously discussed and provides a third, independent basis for recognizing the disputed territory as part of the Municipality of MacArthur.

Accordingly, the evidence of actual governmental administration overwhelmingly supports the Municipality of MacArthur's claim and further confirms that the disputed area has long been treated, governed, and recognized as forming part of the territorial jurisdiction of Barangay Tuyo, Municipality of MacArthur, Leyte.

E. The Municipality of Mayorga Failed to Establish Its Territorial Claim by Substantial Evidence.

The Municipality of MacArthur does not dispute that the Municipality of Mayorga presented numerous documentary exhibits and testimonial evidence during the course of these proceedings. However, the issue before this Honorable Committee is not which party presented the greater number of exhibits, but whether the evidence offered is competent, credible, and sufficiently connected to the disputed territory to satisfy the substantial evidence standard.

Measured against this standard, the evidence presented by the Municipality of Mayorga falls short.

The central weakness of Mayorga's case lies in its failure to establish a direct and reliable nexus between the documentary evidence it presented and the specific 38.2702-hectare area that is the subject of this controversy. Throughout the proceedings, Mayorga relied principally upon tax declarations, affidavits, certifications, and various governmental records. While these documents may demonstrate that certain properties were declared for taxation or that governmental functions were performed within Barangay Union, they do not establish that the properties or official acts involved are located within the disputed territory.

This distinction cannot be overstated. The present controversy does not involve the entirety of Barangay Union but only a defined portion thereof. Consequently, proof that a document relates to Barangay Union generally is not equivalent to proof that it relates to the land specifically identified in the DENR Approved Cadastral Survey. Without competent evidence identifying the precise location of the properties or governmental acts relied upon, the Committee cannot reasonably conclude that they pertain to the disputed area.

The tax declarations submitted by Mayorga illustrates this evidentiary deficiency. Tax declarations are prepared primarily for assessment and taxation purposes. They are not instruments intended to establish political boundaries, nor do they determine the territorial jurisdiction of local government units. Their evidentiary value in boundary disputes depends upon whether they can be correlated with competent technical evidence identifying the location of the properties covered.

In this case, most of the tax declarations relied upon by Mayorga do not contain sufficient technical information—such as cadastral lot numbers corresponding to the disputed area, survey plan references, technical descriptions, coordinates, or other reliable locational data—that would enable this Honorable Committee to determine whether the properties described therein actually fall within the disputed territory. Without such correlation, the declarations remain evidence of tax assessment only and cannot establish municipal jurisdiction.

The same limitation characterizes the affidavits presented by Mayorga. The affiants generally expressed their understanding that certain properties belonged to Barangay Union or that governmental authority had been exercised by the Municipality of Mayorga. While these statements may reflect the personal knowledge or belief of the witnesses, they cannot substitute for objective historical and technical evidence establishing the actual location of the properties involved. Territorial boundaries are determined by competent evidence, not by individual perception or long-held assumption.

Similarly, the governmental records relied upon by Mayorga fail to demonstrate continuous administration of the disputed territory. Although they establish that official functions were performed by the Municipality of Mayorga, they generally do not identify the exact location where those functions were exercised. Without competent proof linking those governmental acts to the disputed area, such records cannot establish the territorial jurisdiction now asserted.

The Municipality of Mayorga likewise relied upon historical proceedings referred to as Case No. 14 and upon a subsequent DENR delineation of the disputed area. Neither, however, materially strengthens its claim.

The incomplete records of Case No. 14 do not disclose the precise issues resolved, the specific properties involved, or whether the land presently in dispute formed part of those proceedings. Administrative findings must rest upon competent evidence actually before the Committee, not upon speculation arising from incomplete historical records. Consequently, no definitive conclusion regarding the present controversy may reasonably be drawn from those fragmented documents.

Neither does the subsequent DENR delineation constitute recognition of Mayorga's territorial claim. As the evidence demonstrates, the delineation was undertaken in connection with the present dispute to identify the area claimed by the parties. It was not intended to determine municipal boundaries or to adjudicate competing claims of jurisdiction. To treat the delineation as official confirmation of Mayorga's position would attribute to it a legal effect that it neither expresses nor was designed to produce.

A review of the entirety of Mayorga's evidence reveals a recurring pattern. Its documentary exhibits require the Committee to make successive inferences before they can support the conclusion urged by the Municipality. The Committee must first infer that the documents refer to the disputed territory, then infer that the governmental acts were performed within that territory, and finally infer that those acts establish territorial jurisdiction. The law governing administrative proceedings does not permit findings based upon a chain of assumptions. Substantial evidence requires proof that is direct, reliable, and reasonably sufficient to support the conclusion reached. By contrast, the evidence presented by the Municipality of MacArthur does not depend upon inference. The official historical maps establish the historical origin of the disputed territory. The DENR Approved Cadastral Survey identifies its precise location. The official governmental records demonstrate its continuous administration by Barangay Tuyo and the Municipality of MacArthur. Each category of evidence independently supports MacArthur's claim, while simultaneously corroborating the others. This integrated body of proof stands in marked contrast to the fragmented and largely inferential nature of Mayorga's evidence.

Ultimately, the burden of proving a territorial claim rest upon the municipality asserting it. That burden is not discharged merely by presenting

numerous documents or witnesses. It is satisfied only by presenting competent evidence establishing that the disputed territory forms part of the municipality's lawful jurisdiction. Having failed to present official historical records contradicting MacArthur's evidence, competent technical proof identifying the disputed territory as part of its municipality, or governmental records specifically connected to the land in controversy, the Municipality of Mayorga has not established its claim by substantial evidence.

Accordingly, its evidence is insufficient to overcome the official historical, technical, and administrative evidence presented by the Municipality of MacArthur, and its territorial claim must necessarily fail.

F. The Totality of the Evidence Compels the Recognition of the Municipality of MacArthur's Territorial Jurisdiction.

Boundary disputes cannot be resolved by examining isolated pieces of evidence in separate compartments. The law requires the evidence to be considered in its entirety, with due regard to the manner in which the various categories of proof complement and reinforce one another. The decisive question is not whether a particular document, standing alone, conclusively determines the controversy, but whether the evidence, taken as a whole, establishes by substantial evidence the territorial jurisdiction asserted by the parties.

Measured by this standard, the record unmistakably supports the Municipality of MacArthur.

The evidence presented by MacArthur is neither fragmented nor dependent upon conjecture. Rather, it forms a coherent and uninterrupted chain of proof in which each category of evidence performs a distinct yet complementary function. The historical evidence establishes the origin of the disputed territory. The technical evidence identifies with certainty the precise land involved in this controversy. The evidence of governmental administration demonstrates that the Municipality of MacArthur has continuously exercised the rights and responsibilities of local governance over that same territory. Together, these independent sources of proof converge upon a single factual conclusion—that the disputed area has long formed part of the territorial jurisdiction of Barangay Tuyó, Municipality of MacArthur.

Equally significant is the consistency of MacArthur's evidence. The official historical records do not contradict the technical evidence. The technical evidence is consistent with the governmental records. The governmental records, in turn, reflect the historical understanding of the community regarding the territorial limits of Barangay Tuyó. Rather than presenting isolated facts requiring reconciliation, the evidence offered by MacArthur presents a unified narrative supported by official public records, competent technical proof, and longstanding governmental practice.

This consistency is precisely what gives MacArthur's evidence its persuasive force. Independent sources prepared by different government agencies, at different times, and for different official purposes all point to the same territorial conclusion. Such convergence substantially reduces the possibility that the evidence is accidental, self-serving, or the product of recent litigation. Instead, it demonstrates that the disputed territory has consistently been regarded, identified, and administered as part of the Municipality of MacArthur long before the present controversy arose.

The evidence presented by the Municipality of Mayorga does not achieve the same level of reliability or corroboration. Its documentary exhibits do not establish a comparable historical foundation, are unsupported by competent technical identification of the disputed territory, and fail to demonstrate continuous governmental administration specifically over the land in controversy. More importantly, its evidence does not effectively rebut the official records presented by MacArthur nor undermine the consistency that characterizes MacArthur's proof. At most, it establishes that the Municipality of Mayorga exercises governmental authority within the undisputed portions of Barangay Union—a matter never questioned in these proceedings. It does not establish that the specific 38.2702-hectare area belongs to its territorial jurisdiction.

This distinction is decisive. In administrative proceedings, substantial evidence is not determined by the quantity of exhibits presented but by their capacity to persuade a reasonable mind that the conclusion reached is justified. A body of evidence that is official, internally consistent, technically supported, and corroborated by actual governmental practice necessarily carries greater probative value than evidence requiring assumptions before it can be connected to the disputed territory.

The Municipality of MacArthur has therefore satisfied every evidentiary consideration relevant to the resolution of this case. It has established the historical basis of its claim through official government records; it has identified the disputed territory through competent technical evidence; and it has demonstrated continuous and effective governmental administration through official acts performed over many years. These three independent yet harmonious lines of evidence reinforce one another and collectively satisfy the substantial evidence standard prescribed for administrative proceedings.

Accordingly, after considering the record in its entirety, there remains no reasonable basis to deny the Municipality of MacArthur's territorial claim. The totality of the evidence leads to only one conclusion: the disputed area measuring approximately 38.2702 hectares forms part of the territorial jurisdiction of Barangay Tuyoy, Municipality of MacArthur, Leyte, while the opposing claim of the Municipality of Mayorga has not been established by substantial evidence.

CONCLUSION

The Municipality of MacArthur has discharged the burden imposed upon it by law. Through competent historical records, reliable technical evidence, and convincing proof of continuous governmental administration, it has established by substantial evidence that the disputed area measuring approximately 38.2702 hectares forms part of the territorial jurisdiction of Barangay Tuyoy, Municipality of MacArthur, Leyte.

The official historical maps of NAMRIA and Executive Order No. 324 establish the historical origin of the disputed territory. The DENR Approved Cadastral Survey, corroborated by the testimony of Engr. Dennis Lumagbas and the Clarificatory Position Paper of the Municipal Assessor, accurately identifies the land subject of this controversy. Finally, the official records of Barangay Tuyoy and the Municipality of MacArthur demonstrate the uninterrupted exercise of governmental authority over the disputed area through successive administrations. Viewed individually, each category of evidence is persuasive; viewed collectively, they present an integrated and coherent body of proof that satisfies the substantial evidence standard governing administrative proceedings.

On the other hand, the Municipality of Mayorga has not presented evidence of comparable probative value. While it introduced numerous documents and testimonial evidence, these fail to establish a direct historical, technical, or administrative connection to the specific territory in dispute. Its claim ultimately depends upon inferences that cannot prevail over the official public records, technical surveys, and evidence of actual governmental administration presented by the Municipality of MacArthur.

The function of this Honorable Committee is not to choose between competing assertions but to determine which claim is supported by competent and substantial evidence. After considering the entire record, only one conclusion is justified: the Municipality of MacArthur has established a superior territorial claim over the disputed area, while the Municipality of Mayorga has failed to overcome that evidence with proof sufficient to warrant a different finding.

Accordingly, the evidence, the applicable law, and the governing standard of proof all compel the recognition of the disputed area as forming part of the territorial jurisdiction of Barangay Tuyoy, Municipality of MacArthur, Leyte.

PRAYER

WHEREFORE, premises considered, the Municipality of MacArthur, Leyte respectfully prays that this Honorable Committee on Boundary Disputes find and recommend to the Sangguniang Panlalawigan of Leyte that:

The Municipality of MacArthur has established, by substantial evidence, its superior historical, technical, and administrative claim over the disputed area;

The disputed area measuring approximately THIRTY-EIGHT AND TWO THOUSAND SEVEN HUNDRED TWO TEN-THOUSANDTHS (38.2702) HECTARES be declared as forming part of the territorial jurisdiction of Barangay Tuyo, Municipality of MacArthur, Leyte;

The claim of the Municipality of Mayorga over the disputed territory be denied for failure to establish the same by substantial evidence;

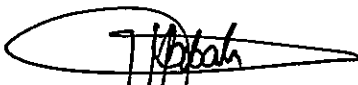
The DENR Approved Cadastral Survey, the official historical NAMRIA maps, the Clarificatory Position Paper of the Municipal Assessor, the Joint Affidavit of Hon. Nicky S. Matol and Ms. Jean P. Taganna, the Mohon Affidavit, the Barangay Certifications, Barangay Business Permits, Barangay Business Clearances, and the other official governmental records presented by the Municipality of MacArthur be accorded full evidentiary weight in resolving this boundary dispute; and

Such other reliefs as are just and equitable under the premises be granted.

Respectfully submitted.

July 21, 2026. MacArthur Leyte.

Municipality of MacArthur, Leyte
By:


RUDIN T. BABANTE
Municipal Mayor

REPUBLIC OF THE PHILIPPINES)
 PROVINCE OF LEYTE)
 MUNICIPALITY OF MACARTHUR) S.S.
 X-----X

AFFIDAVIT

(SWORN STATEMENT of "Mohon" Boundary Marker)

I, **IRENEO GUIMOC REMANES JR.**, legal age, Filipinos, married, currently an elected Municipal Councilor of the Municipality of MacArthur, Province of Leyte and residents of Brgy. Poblacion District I, MacArthur, Leyte, after having been duly sworn in accordance with law, hereby depose and state that:

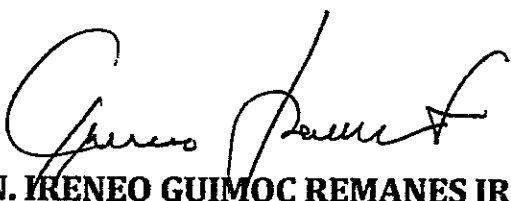
1. I am seventy-five (75) years of age and have been a lifelong resident of the Municipality of MacArthur, Leyte, where I was born, raised, and continuously lived, thereby giving me extensive personal knowledge and familiarity with the territorial boundaries, landmarks, and properties situated within the municipality and its adjoining localities;
2. By reason of my long residence in the area, my advanced age, and my active participation in community affairs throughout the years, I have become personally acquainted with the long-established boundary lines separating Barangay Tuyo, Municipality of MacArthur, Leyte and Barangay Union, Municipality of Mayorga, Leyte;
3. This is submitted in connection with the boundary dispute proceedings involving the said LGUs.
4. The existence, location, and significance of said "mohon" were openly acknowledged and respected not only by adjoining landowners but likewise by residents, elders, and local inhabitants of both barangays, who have long regarded the same as the established dividing point between the two municipalities;
5. Ever since my childhood, it has always been known to me and to other people in the community that a boundary marker locally called "**mohon**" has been placed in **Lot 2144**, which, due to a subsequent subdivision, is now identified as **Lot 5306, Lot 5305, Lot 5304, Lot 5303 and Lot 5302**.
6. The aforesaid lots form part of the ancestral properties of our family, the same having been known, occupied, recognized, and treated as such by our predecessors and relatives for several generations, long before the present controversy regarding the territorial boundary arose;
7. This "**mohon**" is known in the locality as a marker indicating the boundary between **BRGY. TUYO (MACARTHUR, LEYTE)** and **BRGY. UNION (MAYORGA, LEYTE)**.
8. I personally know this boundary marker because, when we were children, we would usually sit on the "**mohon**" and it was commonly understood

among us that it served as the boundary marker between the said municipalities.

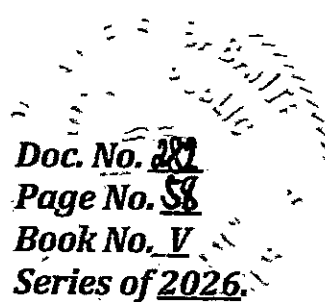
9. Based on my long familiarity with the area and the community's historical understanding of the boundary as marked by the "**mohon**," the contested lots in the vicinity, specifically including the property covered by **Lot 2144, now Lot 5306, Lot 5305, Lot 5304, Lot 5303 and Lot 5302**, belonging within the territorial jurisdiction of the Municipality of MacArthur, Leyte.

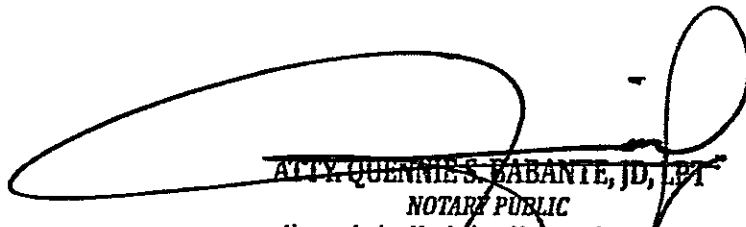
10. I am executing this Affidavit in good faith and for whatever legal purpose it may serve in the boundary dispute proceedings.

IN WITNESS WHEREOF, I have hereunto set my hands this 18th day of May 2026 in MacArthur, Leyte, Philippines.


HON. IRENEO GUIMOC REMANES JR.
Affiant
OSCA: 11-135

SUBSCRIBED AND SWORN to before me this 18th day of May 2026 in MacArthur, Leyte, Philippines, affiant exhibiting before me his competent evidence of identity and he is known to me to be the same person who executed the foregoing affidavit.


Doc. No. 287
Page No. 58
Book No. V
Series of 2026.


ATTY. QUENNIE S. BABANTE, JD, LPT
NOTARY PUBLIC
Abuyog, Javier, MacArthur, Mayorga, Lapaz, Leyte
N.C. No. 11-25-01 valid until December 31, 2027
Roll of Attorneys No. 89102
PTR No. 1053064 (01-05-2026) MacArthur, Leyte
IBP No. 570775 Issued on 12-23-2025
MCLE Compliance No. VIII-0021048 | 14 April 2028
Brgy. Poblacion, District 2, MacArthur, Leyte

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
SANGGUNIANG PANLALAWIGAN
Province of Leyte
Palo, Leyte

MUNICIPALITY OF MACARTHUR, LEYTE
Petitioner,

Case No.: _____
For: Boundary Dispute

VERSUS

MUNICIPALITY OF MAYORGA, LEYTE
Respondent.

X-----X

POSITION PAPER

Comes now, the Municipal Assessor of MacArthur, Leyte, ANICETA C. DE ASAS, CPA, by her own representation, hereby respectfully submits this Position Paper in compliance with the directive of the Committee on Boundary Dispute of the Sangguniang Panlalawigan of Leyte regarding the discrepancy in the measurements of the contested area between Barangay Tuyo, MacArthur, Leyte and Barangay Union, Mayorga, Leyte.

STATEMENT OF FACTS

This Position Paper is limited only for the purpose of explaining the difference between the area reflected in the earlier Certification issued by the Office of the Municipal Assessor and the area established by the DENR Approved Cadastral Survey.

1. During the Committee hearing held on April 28, 2026, Engr. Dennis Lumagbas, Chief of the Survey and Mapping Division of DENR Region VIII, testified under oath that the disputed area measures 38.2702 hectares based on the DENR Approved Cadastral Survey.
2. An earlier Certification issued by the Office of the Municipal Assessor reflected a total area of 54.3111 hectares based on tax declaration records maintained by the Office of the Municipal Assessor.
3. The difference of 16.0409 hectares happened because the earlier Certification included parcels that are outside the actual disputed area, particularly Lot Nos. 1980, 2092, 2093, 2113, 2130, and 2133.
4. These parcels of land, identified by the Lot Numbers mentioned above, are outside of the disputed area and they exclusively belong to the territorial jurisdiction of MacArthur. The Municipality of Mayorga, Leyte has no claim thereof.

5. Some lot areas within the disputed area were also reduced because of updated technical descriptions, approved subdivision plans, and survey adjustments, as follows:
 - o Lot No. 2106: from 1.2113 hectares to 1.0658 hectares;
 - o Lot No. 2106-Part, now identified as Lot No. 5308: from 1.2114 hectares to 1.2003 hectares; and
 - o Lot No. 2101: from 0.2395 hectares to 0.2396 hectares.
6. After deducting the parcels outside the disputed area and applying the necessary corrections and survey adjustments, the total area reflected in the municipal assessment records became 41.2982 hectares.
7. The resulting area is already more or less consistent with the survey result of Engr. Dennis Lumagbas based on the DENR Approved Cadastral Survey.
8. The remaining small difference is due to the following:
 - a. Tax declarations are administrative records based on records submitted by property owners and may contain clerical or historical inaccuracies;
 - b. Minor differences in lot measurements caused by subdivision adjustments and rounding-off may accumulate; and
 - c. Some subdivision changes already reflected in the DENR records have not yet been updated in the records of the Municipal Assessor because the property owners have not yet reported such changes.
9. Tax declarations and assessment records are maintained mainly for taxation purposes and are not technical instruments for determining the precise area of the lands.
10. For this reason, the DENR Approved Cadastral Survey remains the official and controlling basis in determining the exact area of the disputed property.

DISCUSSION

The discrepancy between the DENR measurement and the earlier Certification issued by the Office of the Municipal Assessor does not constitute misrepresentation.

The difference happened because the earlier Certification included parcels outside the disputed area and because some lot areas were later adjusted due to updated technical descriptions, approved subdivision plans, and survey corrections.

After deducting the parcels outside the disputed area and applying the necessary survey adjustments, the total area reflected in the assessment records became 41.2982 hectares, which is already more or less the same as the area established by DENR surveyor Engr. Dennis Lumagbas.

This clearly shows that the remaining difference is only minimal and administrative in nature.

Be that as it may, the discrepancy in the measurements does not affect the claim of the Municipality of MacArthur, Leyte over the disputed area. Whether based on the area reflected in the earlier Certification issued by the Office of the Municipal Assessor or the area established by the DENR Approved Cadastral Survey, all parcels and properties covered therein remain within the territorial jurisdiction of MacArthur, Leyte.

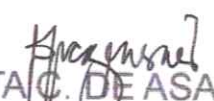
Thus, the discrepancy merely concerns the size or measurement of the area and does not alter, diminish, or defeat the claim of the Municipality of MacArthur over the disputed area.

PRAYER

WHEREFORE, premises considered, it is respectfully prayed that the Honorable Committee on Boundary Dispute and the Sangguniang Panlalawigan:

1. RECOGNIZE the DENR Approved Cadastral Survey as the official and controlling basis in determining the exact area and boundaries of the disputed property;
2. TAKE NOTE that the earlier discrepancy in area measurements was caused by inclusion of parcels outside the disputed area and by subsequent survey adjustments and corrections;
3. DECLARE that the discrepancy in measurements does not affect or defeat the lawful claim of the Municipality of MacArthur over the disputed area; and
4. GRANT such other reliefs as may be just and equitable under the circumstances.

Respectfully submitted.
MacArthur, Leyte, Philippines.


ANICETA C. DE ASAS, CPA
Municipal Assessor – Designate

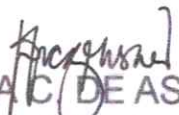
VERIFICATION

REPUBLIC OF THE PHILIPPINES)
Municipality of MacArthur) S.S.
Province of Leyte)

I, ANICETA C. DE ASAS, CPA, of legal age, Filipino, and Municipal Assessor – Designate of the Municipality of MacArthur, Leyte, after having been duly sworn in accordance with law, hereby state:

1. That I caused the preparation of this Position Paper;
2. That I have read and understood its contents; and
3. That the statements stated herein are true and correct based on official records and authentic documents available in the Office of the Municipal Assessor and the Municipal Government of MacArthur, Leyte.

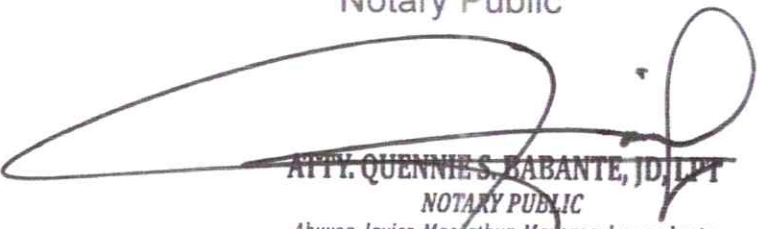
IN WITNESS WHEREOF, I have hereunto affixed my signature this
____ day of 18 MAY 2026 2026 at MacArthur, Leyte, Philippines.


ANICETA C. DE ASAS, CPA
Affiant

SUBSCRIBED AND SWORN to before me this 18 MAY 2026 day of _____
2026 at MacArthur, Leyte, Philippines, affiant exhibiting competent proof of
identity.

Notary Public

Doc. No. 281
Page No. 58
Book No. V
Series of 2026.


ATTY. QUENNIE S. BABANTE, JD, LPT
NOTARY PUBLIC
Abuyog, Javier, MacArthur, Mayorga, Lapaz, Leyte
N.C. No. 11-25-07 valid until December 31, 2027
Roll of Attorneys No. 89102
PTR No. 1053064 / 01-08-2026 / MacArthur, Leyte
IBP No. 520775 issued on 12-23-2025
MCLE Compliance No. VIII-0021048 / 14 April 2028
Brgy. Poblacion, District 2, MacArthur, Leyte

REPUBLIC OF THE PHILIPPINES)
MUNICIPALITY OF MACARTHUR) S.S.
PROVINCE OF LEYTE)

X-----X

JOINT AFFIDAVIT

We, **HON. NICKY S. MATOL**, of legal age, Filipino, married, and the duly elected **Punong Barangay of Barangay Tuyoy, MacArthur, Leyte**, and **MS. JEAN P. TAGANNA**, of legal age, Filipino, and the duly appointed **Barangay Secretary of Barangay Tuyoy, MacArthur, Leyte**, after having been duly sworn to in accordance with law, hereby depose and state that:

1. We are the incumbent Barangay Chairman and Barangay Secretary, respectively, of **Barangay Tuyoy, Municipality of MacArthur, Province of Leyte**, and by virtue of our positions, we have custody, supervision, access to, and knowledge of the official records, documents, certifications, permits, and other public records maintained by the Barangay Government of Tuyoy.

2. We execute this Joint Affidavit to attest to the existence and authenticity of official barangay records and documents maintained by the Barangay Government of Tuyoy, MacArthur, Leyte, and for whatever legal purpose it may serve, particularly in relation to the ongoing boundary dispute involving the area claimed by Barangay Tuyoy, MacArthur, Leyte and Barangay Union, Mayorga, Leyte.

3. Based on the official records, files, archives, and documents kept and maintained by the Barangay Government of Tuyoy, there exist numerous official certifications, clearances, permits, and related documents issued by the Barangay Government of Tuyoy covering residents and properties situated within the contested area subject of the boundary dispute between Barangay Tuyoy and Barangay Union.

4. The records of this Barangay show that residents residing within the contested area have, through the years, applied for and obtained **Barangay Certifications** from the Barangay Government of Tuyoy concerning their ownership, possession, occupancy, and tax-declared properties located within said contested area.

5. The official records further show that Barangay Tuyo has issued certifications, among others, attesting to the following:

- a. That the concerned real property or parcel of land is **free from counterclaims, adverse claims, and conflicts**;
- b. That the parcel of land is **registered or declared in the name of a resident of Barangay Tuyo** residing within the contested area;
- c. That the parcel of land is **non-conflicted and non-tenanted**;
- d. That the legal heir, owner, claimant, or possessor of the parcel of land is a resident of **Barangay Tuyo, MacArthur, Leyte**;
- e. That the parcel of land situated within the contested area has **no pending complaints, disputes, or claims** recorded before the Barangay Government of Tuyo;
- f. That the parcel of land is **free from liens and encumbrances**, has no known conflicts, is not tenanted, and is not covered by the Comprehensive Agrarian Reform Program (CARP), as certified based on barangay records and declarations submitted to this Barangay.

6. These certifications were issued by the Barangay Government of Tuyo in the regular performance of official functions and were signed and issued by both former and incumbent Punong Barangays of Barangay Tuyo during their respective terms of office.

7. The records of Barangay Tuyo likewise contain **Barangay Business Permits, Barangay Clearances, and related business documents** issued to business establishments operating within the contested area, including but not limited to:

- Rice Mills;
- Palay Trading establishments; and
- Other lawful commercial establishments located therein.

8. The issuance of such Barangay Business Permits and related business clearances demonstrates that the Barangay Government of

Tuyo has continuously exercised administrative, regulatory, and governmental functions over residents, landowners, and business establishments operating within the contested area and thereby constitutes an exercise of governmental and regulatory authority over businesses and economic activities within the contested area, reflecting the actual and continuing exercise of jurisdiction by Barangay Tuyo and the Municipality of MacArthur.

9. The foregoing records, certifications, permits, and clearances have been continuously maintained and preserved as part of the official records of the Barangay Government of Tuyo and constitute documentary evidence of the long-standing recognition and administration by Barangay Tuyo over the residents, landholdings, and business activities within the contested area.

10. Furthermore, residents of the contested area have historically availed themselves of services, certifications, endorsements, and administrative actions from Barangay Tuyo and the Municipal Government of MacArthur, thereby demonstrating recognition of the authority and jurisdiction exercised by these local government units.

11. Several residents of the contested area are recipients of the **SOCIAL PENSION PROGRAM**, and have continuously been recognized as residents within the jurisdiction of Barangay Tuyo, MacArthur, Leyte, namely:

Name of Beneficiary	Lot No.	Year Started as Social Pension Beneficiary	Years as Beneficiary
IMELDA GUIMOC BAÑO	5315	2015	11 years
VIRGELIO GUIMOC GARCIA	5302	2018	9 years
HELEN REGIS BASIBAS	2123	2022	4 years
JAIME AQUINO BASIBAS, SR.	2123	2023	4 years
BARBARA SUFFIR GARCIA	5301	2023	4 years

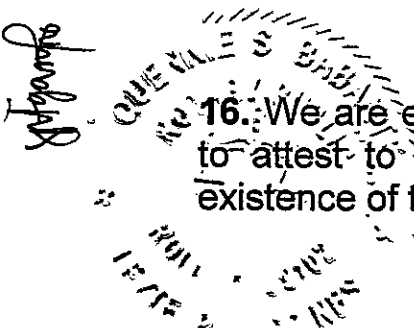
12. The existence of numerous official records, certifications, permits, and administrative documents issued by Barangay Tuyo over several

years constitutes substantial evidence of actual governance, supervision, and administration of the contested area by the Municipality of MacArthur through Barangay Tuyo.

13. The uninterrupted exercise of governmental functions over the area—including certification of landholdings, regulation of businesses, maintenance of public records, settlement of local concerns, and provision of barangay services—demonstrates the long-standing and effective jurisdiction exercised by Barangay Tuyo and the Municipality of MacArthur.

14. It is our firm position that these official records and governmental acts collectively establish the historical, administrative, and practical exercise of jurisdiction by the Municipality of MacArthur over the contested area and serve as evidence supporting its territorial claim.

15. Attached to and forming an integral part of this Joint Affidavit are copies of representative Barangay Certifications, Business Permits, and related documents issued by Barangay Tuyo, which are true copies of documents found in the official records of the Barangay Government.


16. We are executing this Joint Affidavit voluntarily and in good faith to attest to the truthfulness of the foregoing statements and the existence of the official barangay records herein referred to.

IN WITNESS WHEREOF, we have hereunto affixed our signatures this ____ day of 20 JUL 2026 2026, in the Municipality of MacArthur, Province of Leyte, Philippines.


HON. NICKY S. MATOL

Affiant

Punong Barangay

Barangay Tuyo, MacArthur, Leyte

gptganna
MS. JEAN P. TAGANNA
Affiant
Barangay Secretary
Barangay Tuyo, MacArthur, Leyte

JURAT

SUBSCRIBED AND SWORN TO before me this 20 JUL 2026 day of _____
2026 in the Municipality of MacArthur, Leyte, Philippines. Affiants exhibited
to me their competent evidence of identity as follows:

Name	ID Presented	ID Number
Hon. Nicky S. Matol	TIN	427-433-648-000
Ms. Jean P. Taganna	PhilHealth ID	13-200889835-2

I hereby certify that I have personally examined the affiants and that they
voluntarily executed and understood the contents of this Joint Affidavit.

Doc. No. 438 ;
Page No. 89 ;
Book No. V ;
Series of 2026.

[Signature]

NOTARY PUBLIC
[Signature]
ATTY. QUENNIE S. BABANTE, JD, LPT
NOTARY PUBLIC
Abuyog, Javier, MacArthur, Mayorga, Lapaz, Leyte
N.C. No. 11-25-01 valid until December 31, 2027
Roll of Attorneys No. 89102
PTR No. 1053064 / 01-05-2026 / MacArthur, Leyte
IBP No. 570775 issued on 12-23-2025
MCLE Compliance No. VIII-0021048 / 14 April 2028
Brgy. Poblacion, District 2, MacArthur, Leyte