

Republic of the Philippines  
PROVINCE OF NEGROS ORIENTAL  
City of Bayawan  
*Office of the Sangguniang Panlungsod*

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE CITY COUNCIL OF BAYAWAN, NEGROS ORIENTAL ON JUNE 9, 2015 AT 2 O'CLOCK PM AT THE SP SESSION HALL.

RECORD OF ATTENDANCE

|                               |                               |          |
|-------------------------------|-------------------------------|----------|
| Hon. Mark Fidencio L. Aurelia | Vice Mayor, Presiding Officer | Present  |
| Hon. Peter Paul F. Renacia    |                               | On Leave |
| Hon. Mark Anthony A. Duque    |                               | Present  |
| Hon. Luis J. Sumalpong        |                               | Present  |
| Hon. Ernesto T. Tijing        |                               | Present  |
| Hon. Sharlou F. Jamin         |                               | Present  |
| Hon. Danilo G. Lamis          |                               | Present  |
| Hon. Jonas M. Trias           |                               | Present  |
| Hon. Alex D. Tizon            |                               | Present  |
| Hon. Henry E. Carreon, Jr.    |                               | Present  |
| Hon. Narciso N. Casipong      | LNMB Vice President           | Present  |

RESOLUTION NO. 489

"Presented for Third and Final Reading of An Ordinance Approving the Revised Real Property Tax Code of the City of Bayawan, Prescribing the Administration, Appraisal, Assessment, Levy and Collection of Real Property Tax and Other Impositions within the Territorial Jurisdiction of the City.

"On motion of Honorable Councilor Tijing and duly seconded by Honorable Councilor Trias, the Council

"RESOLVED, To enact, as it hereby enacts the following ordinance:

ORDINANCE NO. 24

**AN ORDINANCE APPROVING THE REVISED REAL PROPERTY TAX CODE OF THE CITY OF BAYAWAN, PRESCRIBING THE ADMINISTRATION, APPRAISAL, ASSESSMENT, LEVY AND COLLECTION OF REAL PROPERTY TAX AND OTHER IMPOSITIONS WITHIN THE TERRITORIAL JURISDICTION OF THE CITY.**

Be it ordained by the Sanggunian Panlungsod of the City of Bayawan, that:

**CHAPTER 1. GENERAL PROVISIONS**

**ARTICLE A. Short Title and Scope**

**SECTION 1A.01. - SHORT TITLE.** This ordinance shall be known as "**An ordinance Revising the REAL PROPERTY TAX CODE OF BAYAWAN CITY.**"

**SECTION 1A.02. –** This Schedule of Market Values of Real Property including other structures and Agricultural Lands shall be the basis of the General Revision of Assessment and Property Classification within the territorial jurisdiction of the City of Bayawan for the General Revision Year 2016 and thereafter unless amended or repealed.

**SECTION 1A.03. - SCOPE AND APPLICATION.** This Code shall govern the administration, appraisal, assessment, levy and collection of real property tax and other impositions within the territorial jurisdiction of this city.

## ARTICLE B. Construction of Provisions

**SECTION 1B.02. - WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

**SECTION 1B.03. RULES AND CONSTRUCTION.** In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

- (a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section, which is the last in point of sequence, shall prevail.

## ARTICLE C. Definition of Terms

**SECTION 1C.01. DEFINITIONS - When used in this Code:**

- (a) **Actual use** – refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
- (b) **Actually, directly and Exclusively Used** –

**Actually used** - is defined as an act or fact in reality; "Actual is something real or actually existing as opposed to something merely possible, or to something which is presumptive or constructive.

**Directly used** - is defined as that use without anything intervening proximately or without an intervening agency or person.

**Exclusively used** - means the primary or inherent use and does not preclude such incidental uses as are directly connected with, essential to, and in furtherance of the primary use. To illustrate, the primary use of a building may be for charitable or religious or educational purpose. The exemption is not wholly or partly lost because on occasion, the building or part of it is used for social purposes or let out to others for entertainment;

- (c) **Acquisition Cost** – Generally refers to the cost of purchasing an item or property. In reference to Plant, Machinery and Equipment for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, it refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site. The cost may also include freight and insurance charges, brokerage, customs duties and taxes.
- (d) **Agricultural land** – is land devoted principally to planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and other agricultural activities, and is not classified as mineral, timberland, residential, commercial or industrial land;
- (e) **Appraisal/Valuation** - is the act or process of estimating the value of a property as of a specific date for a specific purpose. It may also be defined as the act of estimating the value of a property. It is an estimate or opinion of value, usually market value or value as defined by the appraiser. It is made as of a specific date and is a conclusion which results from a logical and orderly analysis of facts.
- (f) **Appraiser/Valuer** – One who conducts appraisals; specifically, one who possesses the necessary qualifications, ability and experience to execute or direct the appraisal of real or personal property.
- (g) **Arm's Length Transaction** – a transaction freely arrived at in the open market, unaffected by the abnormal pressure or by the absence of normal competitive negotiations as might be true in the case of a transaction between related parties.
- (h) **Assessment** - is the act or process of determining the value of a property or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;
- (i) **Assessment Level** - is the percentage applied to the market value to determine the taxable value of the property
- (j) **Assessed Value** - is the market value of the property multiplied by the assessment level. It is synonymous to taxable value;
- (k) **Basis of Value** – A statement of the fundamental measurement principles of a valuation on a specified date.
- (l) **Benchmark** – is a reference point from which the value of other similar properties is measured or tested. To be consistent in determining the quality level of construction, quality class benchmarks for class, age and type of structure should be established.
- (m) **Buildings** - are permanent structures adhered to the land usually used for habitation, commercial and industrial purposes and for other various uses and not mere superimpositions on the land like a "barong barong" or Quonset fixtures;
- (n) **Bundle of Rights** – is the combination of rights associated with the ownership of real property, e.g., the right to use, to sell, to lease, to give way, or to choose to exercise all or none of these rights.
- (o) **Capitalization** – at a given date, the conversion into the equivalent capital value of net income or a series of net receipts, actual or estimated, over a period. In business valuation, the term refers to the capital structure of a business entity. In business valuation, this term also refers to the

recognition expenditure as a capital asset rather than a periodic expense. Method of arriving at the value of a property be reference to net returns and an expected percentage yield or return. In some countries, capitalization refers to the conversion of a stream of income into capital value using a single conversion factor.

- (p) **Capitalization Factor/Capitalization Rate** – any multiple or divisor used to convert income into capital value. It is the actual mathematical relationship between the annual financial return a property generates, and the capital value of that property. Generally expressed a a percentage. May be calculated on the gross or net return, but should be specified as to which.
- (q) **Carport** - *an open-sided roofed automobile shelter that is usually formed by an extension of the roof from the side of a building;*
- (r) **Commercial Land** - is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land
- (s) **Depreciated Value** - is the value remaining after deducting depreciation from the acquisition cost;
- (t) **Fair market Value** - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- (u) **Improvement** - is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes;
- (v) **Industrial Land** - *is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;*
- (w) **Machinery** - embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self powered or self propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;
- (x) **Mineral Lands** - are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;
- (y) **Residential land** - is land principally devoted to habitation.

## CHAPTER 2: APPRAISAL AND ASSESSMENT OF REAL PROPERTY

### Article A. Administration of the Real Property

**SECTION 2A.01. Appraisal of Real Property.** All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is situated.

**SECTION 2A.02. Declaration of Real property by the owner or Administrator.** It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements therein, within a city or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor concerned, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the assessor or his deputy to identify the same for assessment purposes. The sworn

declaration of real property herein referred to shall be filed with the city assessor once every three (3) years during the period from January first (1<sup>st</sup>) to June thirtieth (30<sup>th</sup>) commencing with the calendar year 1992.

**SECTION 2A.03. Duty of Person Acquiring real Property or Making Improvement Thereon.** It shall also be the duty of any person, or his authorized representative, acquiring at any time real property in the city or making improvement on real property, to prepare, or cause to be prepared, and file with the city assessor concerned, a sworn statement declaring the true value of subject property, within sixty(60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

**SECTION 2A.04. Declaration of Real Property by the Assessor.** When any person, natural or juridical, by whom real property is required to be declared under Section 202, RA 7160 or The Local Government Code, refuses or fails for any reason to make such declaration within the time prescribed, the city assessor shall himself declare the property in the name of the defaulting owner, if know, or against an unknown owner, as the case may be, and shall assess the property for taxation in accordance with the provision of this Title. No oath shall be required of a declaration thus made by the city assessor.

**SECTION 2A.05. Listing of Real Property in the Assessment Rolls.** There shall be prepared and maintained an assessment roll wherein shall be listed all real property, whether taxable or exempt, located within the territorial jurisdiction of the local government unit. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property

- (a) The undivided real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually; and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, that such heirs, devisee, or co owner shall be liable severally and proportionately for all obligations imposed by the local government code of 1991 and the payment of the real property tax with respect to the undivided property.
- (b) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.
- (c) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

**SECTION 2A.06. Proof of Exemption of Real Property from Taxation.** Every person by or for whom real property is declared, who shall claim tax exemption for such property under the Local Government **REAL PROPERTY CODE**

Code of 1991 shall file with the city assessor concerned within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

**SECTION 2A.07. Notification of Transfer of Real Property Ownership.** Any person who shall transfer real property ownership to another shall notify the city assessor concerned within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

**SECTION 2A.08. Classes of Real Property for assessment Purposes.** For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland or special.

The City through their respective sanggunian, shall have the power to classify lands as residential, agricultural, commercial, industrial, mineral, timberland, or special in accordance with the zoning ordinances.

**ARTICLE B: Preparation of Base Market Value**

**SECTION 2B.01. General Revision of Assessment and Property Classification.** The city assessor shall undertake a general revision or real property assessments within two (2) years after the effectivity of R.A. No. 7160, or the Local Government Code of 1991 and every three (3) years thereafter. (Section 219, R.A. No. 7160).

**SECTION 2B.02. Preparation of Schedule of Fair market Values.** Before any general revision of property assessment is made pursuant to the provisions of the local government code of 1991, there shall be prepared a schedule of fair market values by the city assessor concerned for the different classes of real property situated in their respective local government units for an enactment by ordinance of the sanggunian concerned. The schedule of fair market values shall be published in a newspaper of general circulation in the province, city concerned, or in the absence thereof, shall be posted in the provincial capitol, city hall and in two other conspicuous public places therein.

**SECTION 2B.03.** – This Schedule of Market Values of Real Property including other Structures and Agricultural lands shall be the basis of the general revision of assessments and property classification within the territorial jurisdiction of the City of Bayawan for the General Revision year 2014 and thereafter unless amended or repealed.

**Pursuant to section 219, RA 7160, of the Local Government Code of 1991, the following Schedule of Base Market Value is hereby adopted in the City of Bayawan:**

**SECTION 2B.04. – Schedule of Base Unit Market Values for Urban Lands**

**For: COMMERCIAL and RESIDENTIAL LANDS**

| Classification                          | CLASS AND BASE UNIT MARKET VALUE |                 |
|---|----------------------------------|-----------------|
|   | ( Per Square meter )             |                 |
| <b>Residential land</b>                 |                                  |                 |
| <b>1st Class Residential</b>            | <b>R-1</b>                       | <b>3,000.00</b> |
| <b>2nd Class Residential</b>            | <b>R-2</b>                       | <b>2,500.00</b> |
| <b>3rd Class Residential</b>            | <b>R-3</b>                       | <b>2,000.00</b> |
| <b>4th Class Residential</b>            | <b>R-4</b>                       | <b>1,500.00</b> |
| <b>5th Class Residential</b>            | <b>R-5</b>                       | <b>1,000.00</b> |
| <b>6<sup>th</sup> Class Residential</b> | <b>R-6</b>                       | <b>500.00</b>   |

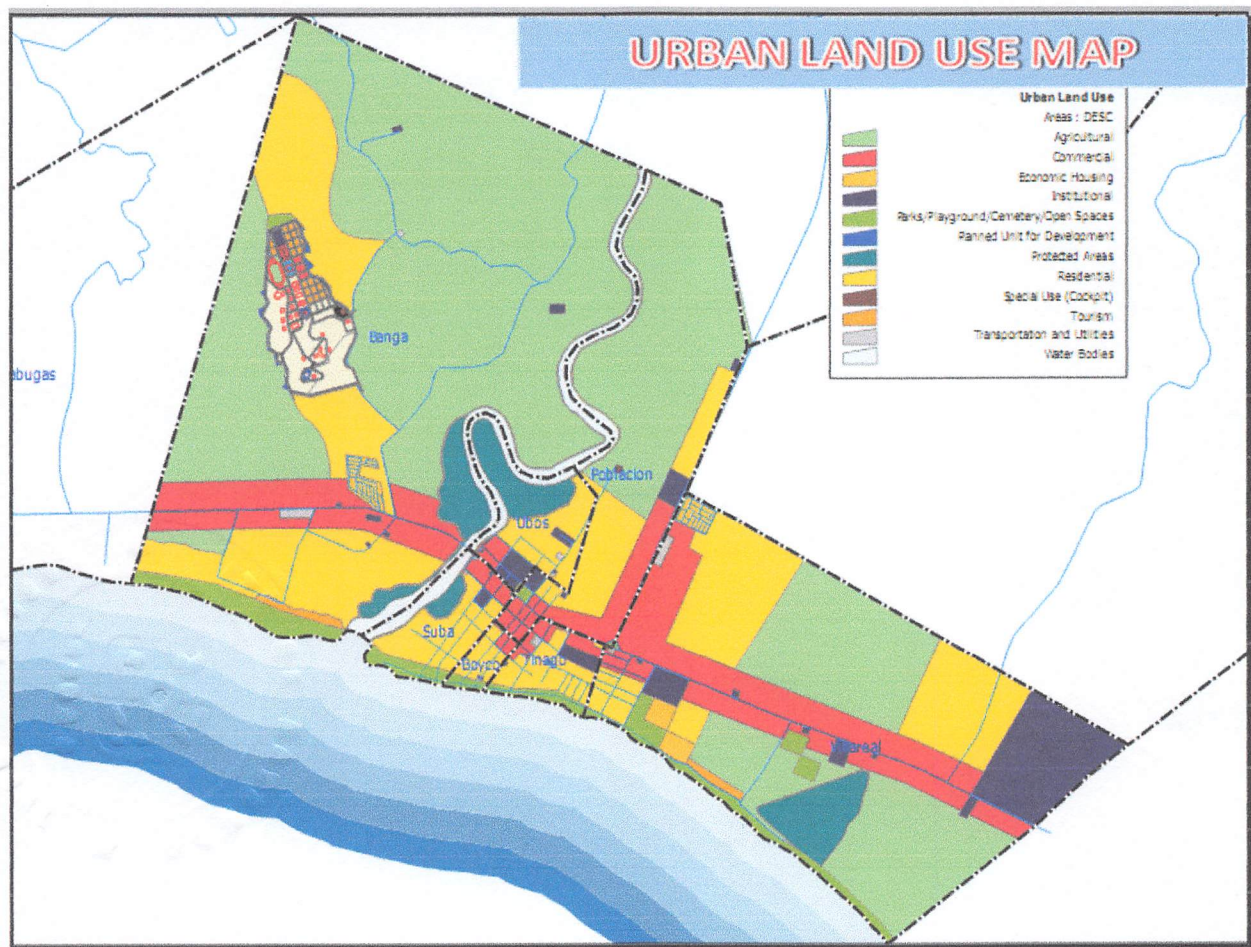
*Peri-Urban*

*Rural Barangays*

| Commercial           |     |          |
|----------------------|-----|----------|
| 1st Class Commercial | C-1 | 4,000.00 |
| 2nd Class Commercial | C-2 | 3,500.00 |
| 3rd Class Commercial | C-3 | 3,000.00 |
| 4th Class Commercial | C-4 | 2,500.00 |
| 5th Class Commercial | C-5 | 1,500.00 |
| 6th Class Commercial | C-6 | 1,000.00 |

Peri Urban  
Rural Barangays

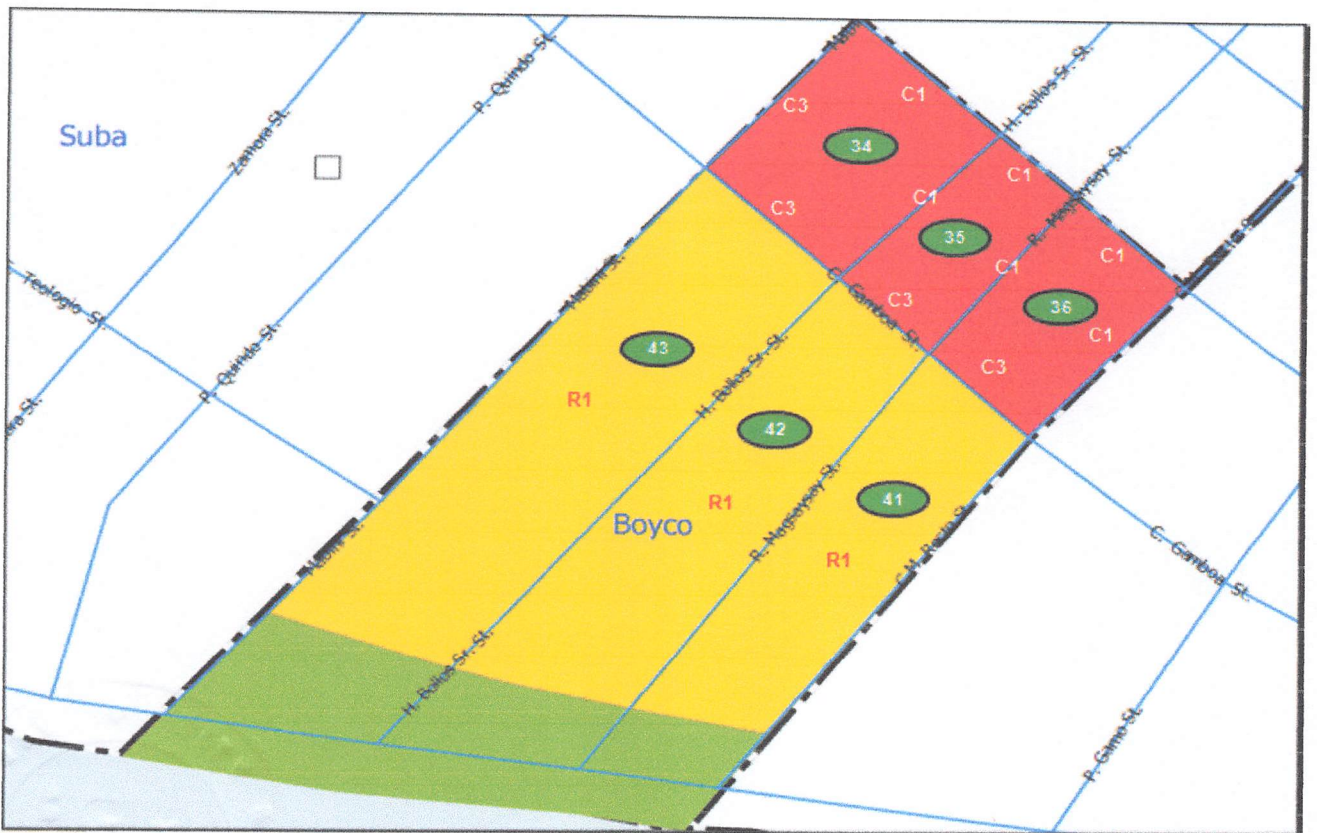
### VALUATION OF LANDS



SCHEDULE OF BASE UNIT MARKET VALUES FOR ALL RESIDENTIAL AND COMMERCIAL LANDS BY CLASSIFICATION AND BY BARANGAYS INCLUDING LAND VALUE MAP:

| LEGEND: |             |
|---------|-------------|
|         | Residential |
|         | Commercial  |
|         | Open Space  |

## Barangay Boyco LAND VALUE MAP 2014



| Serial No. | Barangay     | Location, Street, Subdivision | Vicinity  | Proposed SMV 2014 | Sub-Class |
|------------|--------------|-------------------------------|---|-------------------|-----------|
|            |              |                               |   | Base Unit Value   | 2014      |
|            | <b>BOYCO</b> | <b>Along RIZAL STREET</b>     |   |                   |           |
| 1          |              |                               | - from Mabini St. to Nonoy Bollos St. ( south side - <b>Block 34</b> )      | 4,000.00          | C1        |
|            |              |                               | - from Nonoy Bollos St. to Magsaysay St. ( south side - <b>block 35</b> )   | 4,000.00          | C1        |
| 2          |              |                               | - from Magsaysay St. to Claro M. Recto St. ( south side - <b>Block 36</b> ) | 4,000.00          | C1        |
|            |              |                               | <b>Along CARLOS GAMBOA STREET</b>   |                   |           |
| 3          |              |                               | - from Mabini St. to Nonoy Bollos St. (southside - <b>Block 43</b> )        | 3,000.00          | R1        |
|            |              |                               | - North side Block 34   | 3,000.00          | C3        |
| 4          |              |                               | - from Nonoy Bollos St. to Magsaysay St. (southside - <b>Block 42</b> )     | 3,000.00          | R1        |
|            |              |                               | - North side Block 35   | 3,000.00          | C3        |
|            |              |                               | - from Magsaysay St. to Claro M. Recto St. (southside - <b>Block 41</b> )   | 3,000.00          | R1        |
|            |              |                               | - North side Block 34   | 3,000.00          | C3        |
| 5          |              |                               | <b>Along MABINI STREET</b>  |                   |           |
|            |              |                               | - from Sulu Sea to Felipe Teologio St. ( east side - <b>block 43</b> )      | 3,000.00          | R1        |
|            |              |                               | - from Gamboa St. to Rizal Street (east side - <b>block 34</b> )            | 3,000.00          | C3        |
| 6          |              |                               | <b>Along NONOY BOLLOS STREET</b>  |                   |           |
|            |              |                               | - from Sulu Sea to Gamboa Street (bothsides - <b>block 43 and 42</b> )      | 3,000.00          | R1        |
|            |              |                               | - from Gamboa St. to Rizal Street (Both side - <b>block 34 and 35</b> )     | 4,000.00          | C1        |
|            |              |                               | <b>Along MAGSAYSAY STREET</b>   |                   |           |
| 7          |              |                               | - from Sulu Sea to Gamboa Street (bothsides - <b>block 42 and 41</b> )      | 3,000.00          | R1        |
|            |              |                               | - from Gamboa St. to Rizal Street (bothsides - <b>block 35 to 36</b> )      | 4,000.00          | C1        |
|            |              |                               | <b>Along CLARO M. RECTO STREET</b>  |                   |           |
| 8          |              |                               | - from Sulu Sea to Gamboa Street (west side - <b>block 41</b> )             | 3,000.00          | R1        |
|            |              |                               | - from Gamboa St. to Rizal Street ( west side - <b>block 36</b> )           | 4,000.00          | C1        |
| 9          |              |                               | <b>ALONG COASTAL ROAD</b>   |                   | 3,000.00  |

| LEGEND: |                 |
|---------|-----------------|
|         | Residential     |
|         | Commercial      |
|         | Protected Areas |

## Barangay Ubos

### LAND VALUE MAP 2014



| Serial No. | Barangay    | Location, Street, Subdivision | Vicinity  | Proposed SMV 2014 | Sub-Class |
|------------|-------------|-------------------------------|---|-------------------|-----------|
|            |             |                               |   | Base Unit Value   | 2014      |
|            | <b>UBOS</b> | <b>Along GOMEZ STREET</b>     |   |                   |           |
| 1          |             |                               | from Bayawan river to Nonoy Bollos Street (Northside- <b>Block 1</b> )  | 2,000.00          | R3        |
| 2          |             |                               | from Bayawan River to Zamora street (Southside - <b>Block 4</b> )       | 2,000.00          | R3        |
| 3          |             |                               | from Zamora Street to Mabini Street (Southside - <b>Block 3</b> )       | 2,000.00          | R3        |
| 4          |             |                               | from Mabini Street to Nonoy Bollos Street (Southside - <b>Block 2</b> ) | 2,500.00          | R2        |
|            |             |                               | <b>Along BURGOS STREET</b>  |                   |           |
| 5          |             |                               | from Bayawan river to Zamora street (Northside - <b>Block 4</b> )       | 2000              | R3        |
| 6          |             |                               | - ( <b>Southside - Block 5</b> )  | 2500              | C4        |

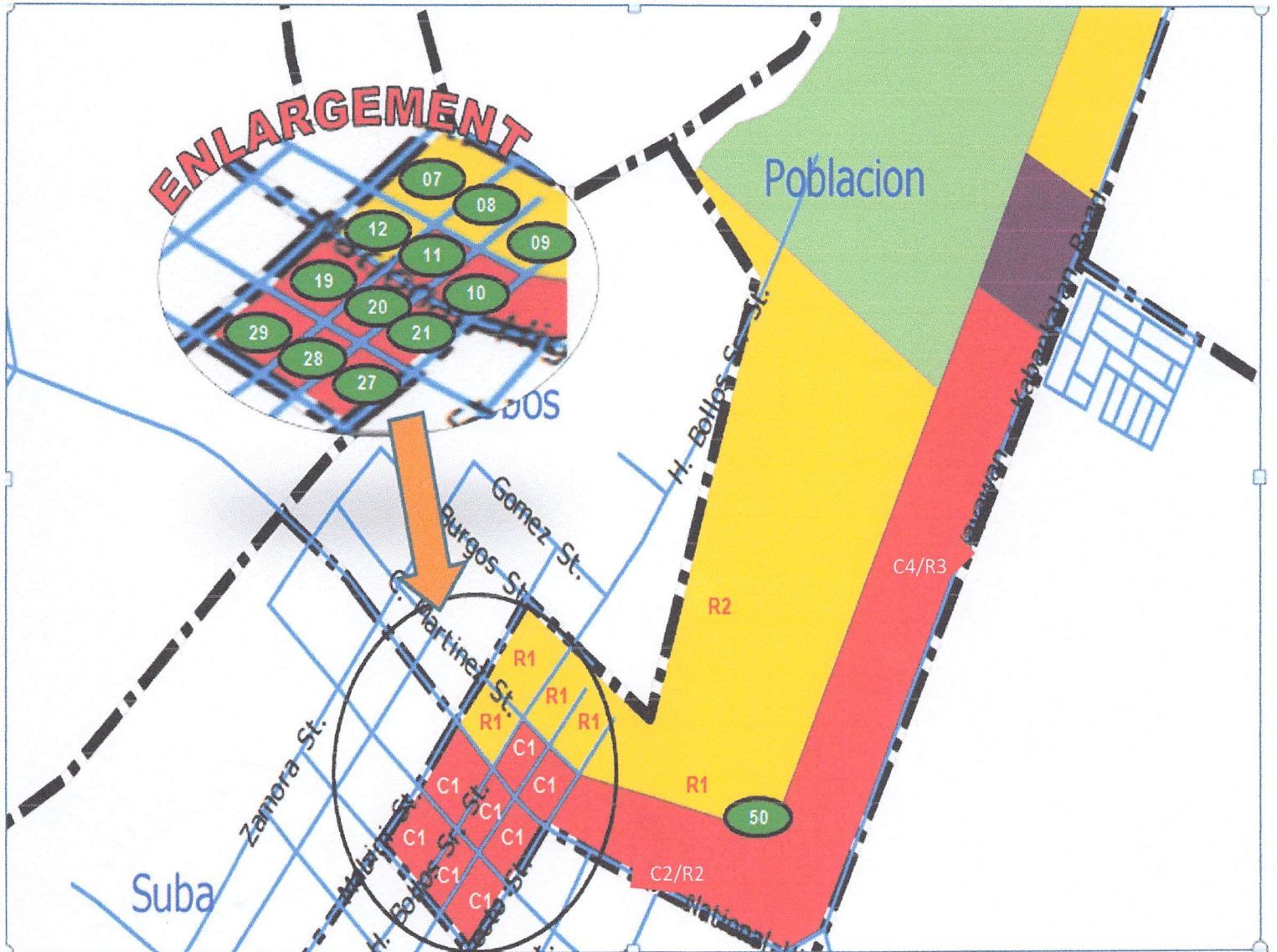
|    |   |  |  |  |          |    |
|----|---|--|--|--|----------|----|
| 7  |   |  |  | from Zamora street to Mabini Street<br>(Bothside - <b>Block 3 and 6</b> )            | 2,500.00 | R2 |
| 8  |   |  |  | from Mabini street to Nonoy Bollos<br>Street (North side - <b>Block 2</b> )          | 2,500.00 | R2 |
| 9  |   |  |  | From Nonoy Bollos street to<br>C.M.Recto Street Block 51-North<br>side)              | 2,500.00 | R2 |
|    | <b>Along NENE<br/>MARTINEZ STREET</b>   |  |  |  |          |    |
| 9  |   |  |  | from Bayawan river to Zamora Street<br>(Bothside - <b>Block 5 and 15</b> )           | 2,500.00 | C4 |
| 10 |   |  |  | from Zamora Street to P. Quindo<br>Street (Bothside - <b>6 and 14</b> )              | 3,000.00 | R1 |
| 11 |   |  |  | from P. Quindo Street to Mabini<br>street ( Southside - <b>Block 13</b> )            | 3,000.00 | R1 |
| 12 | <b>Along ZAMORA<br/>STREET</b>          |  |  | - from National Highway to<br>N.Martinez St. ( westside - <b>Block 15</b> )          | 4,000.00 | C1 |
| 13 |   |  |  | (eastside - <b>Block 14</b> )  | 3,000.00 | R1 |
| 14 |   |  |  | - from N. Martinez St. to Burgos<br>Street ( westside - <b>Block 5</b> )             | 3,000.00 | C1 |
|    |   |  |  | (eastside - <b>Block 6</b> )   | 3,000.00 | R1 |
| 15 |   |  |  | - from Burgos Street. to Gomez<br>Street. ( bothsides - <b>Block 4 and 3</b> )       | 2,500.00 | R2 |
|    | <b>Along PACIFICO<br/>QUINDO STREET</b> |  |  |  |          |    |
| 16 |   |  |  | - from Provincial Road to N.Martinez<br>St (bothsides - <b>Block 14 and 13</b> )     | 3,000.00 | R1 |
|    | <b>Along MABINI<br/>STREET</b>          |  |  |  |          |    |
| 17 |   |  |  | - from National Highway to N.<br>Martinez Street ( West side - <b>block<br/>13</b> ) | 3,000.00 | R1 |
| 18 |   |  |  | - from N. Martinez St. to Burgos St. (<br>west side - <b>block 6</b> )               | 3,000.00 | R1 |
|    | <b>Along NONOY<br/>BOLLOS STREET</b>    |  |  |  |          |    |
| 19 |   |  |  | - from Burgos St. to Gomez St. (Both<br>sides - <b>block 2 and 51</b> )              | 2,500.00 | R2 |
| 20 |   |  |  | - From Gomez St. to Cambogtong Creek (<br>Both sides - Block 1 and 51 )              | 2,000.00 | R3 |
|    | <b>Along NATIONAL<br/>HIGHWAY</b>       |  |  |  |          |    |
| 21 |   |  |  | - from Bayawan River to Zamora St.<br>( North side - <b>Block 15</b> )               | 4,000.00 | C1 |
| 22 |   |  |  | - from Zamora St. to P. Quindo Street (<br>North side - <b>Block 14</b> )            | 3,000.00 | R1 |
| 23 |   |  |  | - from P. Quindo St. to Mabini Street<br>( North side - <b>Block 13</b> )            | 3,000.00 | R1 |



|    |  |  |  |          |    |
|----|--|--|--|----------|----|
|    |  |  | Telesforo Diao st. (Both side<br><b>Block 23 and 25)</b>                             |          |    |
|    |  |  | <b>Along RIZAL STREET</b>  |          |    |
| 6  |  |  | - from Claro M. Recto St. to Jose Gamo St. (bothsides - <b>Block 26 and 37)</b>      | 4,000.00 | C1 |
| 7  |  |  | - from Peping Gamo St. to Telesforo Diao St. (northsides - <b>Block 25)</b>          | 4,000.00 | C1 |
|    |  |  | - South side <b>Block 38 )</b>   | 3,000.00 | R1 |
| 8  |  |  | -from T. Diao St. to Barangay Boundary of Villareal (northside - <b>Block 24 )</b>   | 2,500.00 | C4 |
| 9  |  |  | (southside - <b>Block 39)</b>  | 2,500.00 | R2 |
|    |  |  | <b>Along CARLOS GAMBOA STREET</b>  |          |    |
| 10 |  |  | - from Claro M. Recto St. to Jose Gamo St. ( northside - <b>block 37)</b>            | 3,500.00 | C2 |
| 11 |  |  | ( souththside - <b>block 40)</b>   | 3,000.00 | R1 |
|    |  |  | <b>Along CLARO M. RECTO STREET</b>   |          |    |
| 12 |  |  | - from Coastal Road to Gamboa Sr. Street   |          |    |
|    |  |  | (east side - <b>block 40)</b>  | 3,000.00 | R1 |
| 13 |  |  | - from Gamboa Sr. Street to Rizal Street (east side - <b>block 37)</b>               | 4,000.00 | C1 |
|    |  |  | - from Rizal Street to R. Diao Street (east side - <b>block 26)</b>                  | 4,000.00 | C1 |
|    |  |  | - from R. Diao Street to National Highway (east side - <b>block 22)</b>              | 4,000.00 | C1 |
|    |  |  | <b>Along JOSE PEPING GAMO STREET</b>   |          |    |
| 14 |  |  | - from Coastal Road to Gamboa St. and Rizal Street                                   |          |    |
|    |  |  | (bothsides - <b>Block 40 and 38)</b>   | 3,000.00 | R1 |
| 15 |  |  | (West side - <b>Block 37)</b>  | 3,500.00 | C2 |
| 16 |  |  | - from Rizal Street to R. Diao Street Diao St. ( Both side - <b>Block 26 and 25)</b> | 4,000.00 | C1 |
| 17 |  |  | - from R.T. Diao Street to National Highway  |          |    |
|    |  |  | (bothsides - <b>Block 22 and 23)</b>   | 4,000.00 | C1 |
|    |  |  | <b>Along TELESFORO DIAO STREET</b>   |          |    |
| 18 |  |  | - from Coastal Road to Rizal Street  |          |    |
|    |  |  | . (bothsides - <b>Block 38)</b>  | 3,000.00 | R1 |
| 19 |  |  | - from Rizal Street to R. Diao Street and National Highway                           |          |    |
|    |  |  | (eastside - <b>Block 24 )</b>  | 2,500.00 | C4 |
| 20 |  |  | (westside - <b>Block 25)</b>   | 3,500.00 | C2 |
| 21 |  |  | (westside - <b>Block 23)</b>   | 3,500.00 | C2 |
|    |  |  | <b>ALONG COASTAL ROAD</b>  | 3,000.00 | R1 |

| LEGEND: |               |
|---------|---------------|
|         | Residential   |
|         | Commercial    |
|         | Agricultural  |
|         | Institutional |

## Barangay Poblacion LAND VALUE MAP 2014



| Serial No. | Barangay         | Location, Street, Subdivision | Vicinity  | Proposed SMV 2014 | 2014 |
|------------|------------------|-------------------------------|---|-------------------|------|
|            |                  |                               |   | Base Value        |      |
|            | <b>POBLACION</b> |                               |   |                   |      |
|            |                  | Along NATIONAL HIGHWAY        |   |                   |      |
| 1          |                  |                               | - from Mabini St. to Nonoy Bollos St. (south side - <b>Block 19</b> )           | 4,000.00          | C1   |
|            |                  |                               | - North side Block 12   | 3,000.00          | R1   |
| 2          |                  |                               | - from Nonoy Bollos St. to Magsaysay St. (both sides - Block 11 and <b>20</b> ) | 4,000.00          | C1   |
|            |                  |                               |   |                   |      |

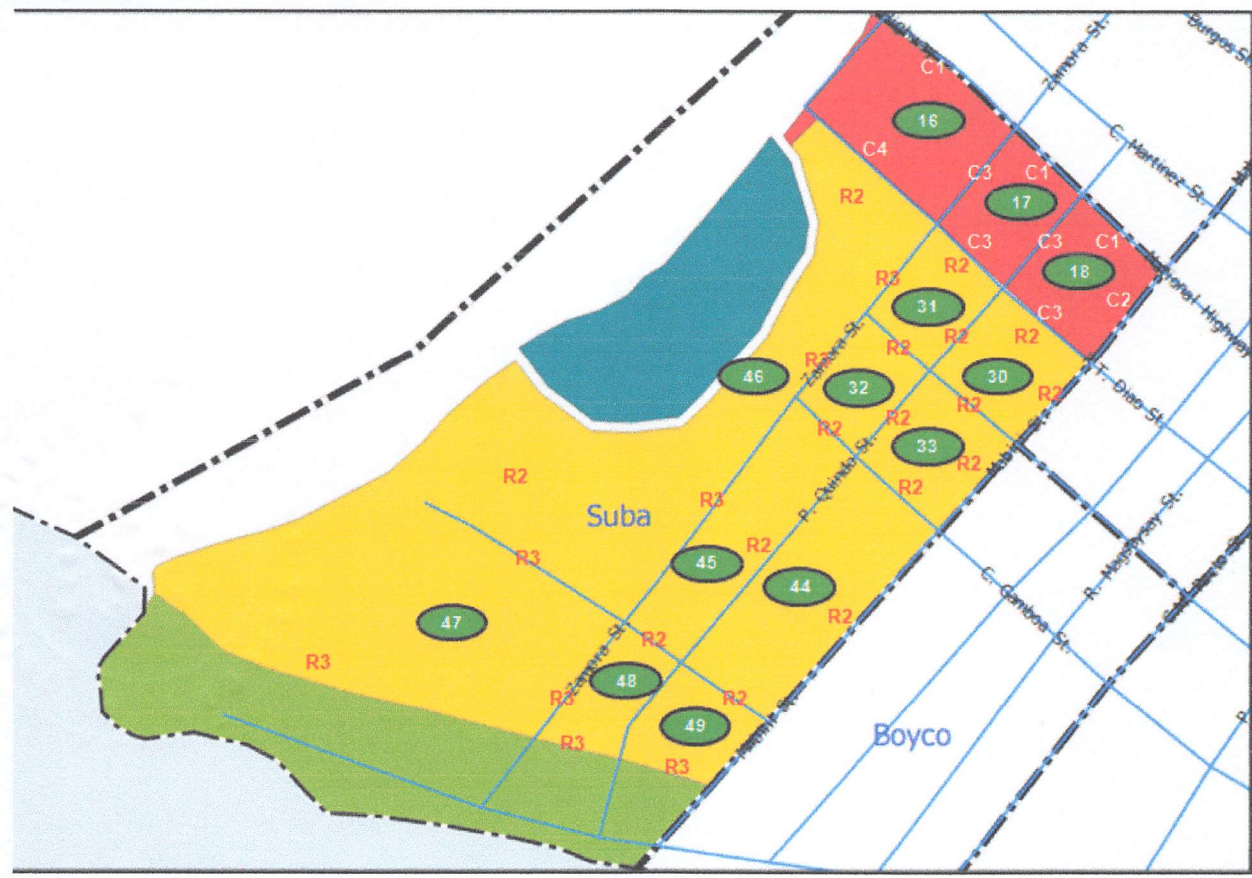
|    |  |  |  |  |   |           |       |
|----|--|--|--|--|---|-----------|-------|
| 3  |  |  |  |  | - from Magsaysay St. to Claro M.  |           |       |
|    |  |  |  |  | Recto St. (both sides - <b>Block 10 and 21</b> )                        | 4,000.00  | C1    |
| 4  |  |  |  |  | - from Claro M. Recto Street to Provincial Road (Kabankalan Road)       |           |       |
|    |  |  |  |  | (north side - Block 50 )  | 4000/3000 | C1/R1 |
|    |  |  |  |  | Along Kabankalan road both sides ( 100 meters from the center point)    |           | C4/R3 |
|    |  |  |  |  | <b>Along ROSARIO DIAO STREET</b>  |           |       |
| 5  |  |  |  |  | - from Mabini St. to Nonoy Bollos St.                                   |           |       |
|    |  |  |  |  | ( both sides - <b>Block 29 and 19</b> )                                 | 4,000.00  | C1    |
| 6  |  |  |  |  | - from Nonoy Bollos St. to Magsaysay                                    |           |       |
|    |  |  |  |  | St. ( both sides - <b>block 28 and 20</b> )                             | 4,000.00  | C1    |
| 7  |  |  |  |  | - from Magsaysay St. to Claro M.  |           |       |
|    |  |  |  |  | Recto St. ( both sides - <b>Block 27 and 21</b> )                       | 4,000.00  | C1    |
|    |  |  |  |  | <b>Along RIZAL STREET</b>   |           |       |
| 8  |  |  |  |  | - from Mabini St. to Nonoy Bollos St.                                   |           |       |
|    |  |  |  |  | ( north side - <b>Block 29</b> )  | 4,000.00  | C1    |
| 9  |  |  |  |  | - from Nonoy Bollos St. to Magsaysay                                    |           |       |
|    |  |  |  |  | St. ( north side - <b>block 28</b> )                                    | 4,000.00  | C1    |
| 10 |  |  |  |  | - from Magsaysay St. to Claro M.  |           |       |
|    |  |  |  |  | Recto St. ( north side - <b>Block 27</b> )                              | 4,000.00  | C1    |
|    |  |  |  |  | <b>Along MABINI STREET</b>  |           |       |
| 11 |  |  |  |  | - from Rizal Street to R. Diao Street                                   |           |       |
|    |  |  |  |  | ( east side - <b>block 29</b> )   | 4,000.00  | C1    |
| 12 |  |  |  |  | - from R. Diao Street to Provincial Road (east side - <b>block 19</b> ) | 4,000.00  | C1    |
|    |  |  |  |  | - From National Highway to N. Martinez and Burgos Street Block 12 and 7 | 3,000.00  | R1    |
|    |  |  |  |  | <b>Along NONOY BOLLOS STREET</b>  |           |       |

|    |  |  |  |  |  |          |    |  |
|----|--|--|--|--|--|----------|----|--|
| 13 |  |  |  |  | - from Rizal Street to R. Diao Street                              |          |    |  |
|    |  |  |  |  | (both sides - <b>block 29 and 28</b> )                             | 4,000.00 | C1 |  |
| 14 |  |  |  |  | -from R. Diao St. to National Highway                              |          |    |  |
|    |  |  |  |  | (both sides - <b>block 19 and 20</b> )                             | 4,000.00 | C1 |  |
| 15 |  |  |  |  | - from National Highway to N. Martinez st.                         |          |    |  |
|    |  |  |  |  | (east side - <b>block 11</b> )                                     | 4,000.00 | C1 |  |
| 16 |  |  |  |  | - from Nene Martinez St. to Burgos St.                             |          |    |  |
|    |  |  |  |  | ( Both side – <b>block8 and 9</b> )                                | 3,000.00 | R1 |  |
|    |  |  |  |  | <b>Along MAGSAYSAY STREET</b>                                      |          |    |  |
| 17 |  |  |  |  | - from Rizal Street to R. Diao Street                              |          |    |  |
|    |  |  |  |  | (both sides - <b>block 28 and 27</b> )                             | 4,000.00 | C1 |  |
| 18 |  |  |  |  | - from R. Diao St. to National Highway                             |          |    |  |
|    |  |  |  |  | (both sides - <b>block 20 and 21</b> )                             | 4,000.00 | C1 |  |
| 19 |  |  |  |  | - from National Hgihway to N. Martinez st.                         |          |    |  |
|    |  |  |  |  | Street (both sides - <b>block 11 and 10</b> )                      | 4,000.00 | C1 |  |
| 20 |  |  |  |  | - from N. Martinez St. to Burgos St.                               |          |    |  |
|    |  |  |  |  | (both sides - <b>block 8 and 9</b> )                               | 3,000.00 | R1 |  |
|    |  |  |  |  | <b>Along CLARO M. RECTO STREET</b>                                 |          |    |  |
| 21 |  |  |  |  | - from Rizal Street to R. Diao Street                              |          |    |  |
|    |  |  |  |  | (west side - <b>block 27</b> )                                     | 4,000.00 | C1 |  |
| 22 |  |  |  |  | - from R. Diao St. to National Highway                             |          |    |  |
|    |  |  |  |  | (west side - <b>block 21</b> )                                     | 4,000.00 | C1 |  |
| 23 |  |  |  |  | - from National Highway to N. Martinez                             |          |    |  |
|    |  |  |  |  | St. (Both sides - <b>block 10 and 50</b> )                         | 4,000.00 | C1 |  |
| 24 |  |  |  |  | - from N. Martinez St. to Burgos St. (west side - <b>block 9</b> ) |          |    |  |
|    |  |  |  |  | - East side Block - 50   | 2,500.00 | R2 |  |
|    |  |  |  |  | <b>Along NENE MARTINEZ STREET</b>                                  |          |    |  |
| 25 |  |  |  |  | from Nonoy Bollos Street to Magsaysay                              |          |    |  |

|    |  |  |  |  |          |    |
|----|--|--|--|--|----------|----|
|    |  |  |  | street (south side - <b>Block 11</b> )   | 4,000.00 | C1 |
| 26 |  |  |  | (north side - <b>block 8</b> )           | 3,000.00 | R1 |
| 27 |  |  |  | -from Magsaysay street to Claro M. Recto |          |    |
|    |  |  |  | street (south side - <b>Block 10</b> )   | 4,000.00 | C1 |
| 28 |  |  |  | (north side - <b>block 8</b> )           | 3,000.00 | R1 |
|    |  |  |  | <b>Along BURGOS STREET</b>               |          |    |
| 29 |  |  |  | -from Nonoy Bollos Street to Magsaysay   |          |    |
|    |  |  |  | street ( Block 8- south side)            | 3,000.00 | R1 |
| 30 |  |  |  | -from Magsaysay St. to Claro M.Recto     |          |    |
|    |  |  |  | street( South side Block 9)              | 3,000.00 | R1 |

| EGEND: |                 |
|--------|-----------------|
|        | Residential     |
|        | Commercial      |
|        | Open Space      |
|        | Protected Areas |

## Barangay Suba LAND VALUE MAP 2014



| Serial No. | Barangay    | Location, Street, Subdivision | Vicinity | Proposed SMV 2014       |      |
|------------|-------------|-------------------------------|----------|-------------------------|------|
|            |             |                               |          | Base Value              | 2014 |
|            | <b>SUBA</b> | <b>Along NATIONAL HIGHWAY</b> |          |                         |      |
|            |             |                               |          |                         |      |
| 1          |             |                               |          | - from Bayawan River to |      |

|    |  |  |  |          |    |
|----|--|--|--|----------|----|
|    |  |  | Zamora   |          |    |
|    |  |  | St. ( South side - <b>Block 16</b> )   | 4,000.00 | C1 |
| 2  |  |  | - from Zamora St. to P. Quindo Street<br>( South side - <b>Block 17</b> )        | 4,000.00 | C1 |
| 3  |  |  | - from P. Quindo St. to Mabini Street<br>( South side - <b>Block 18</b> )        | 4,000.00 | C1 |
|    |  |  | <b>Along ROSARIO T. DIAO STREET</b>  |          |    |
| 4  |  |  | - from Bayawan River to Zamora St. (north side - <b>Block 16</b> )               | 2,500.00 | C4 |
| 5  |  |  | ( <b>Southside - Block 46</b> )  | 2,500.00 | R2 |
| 6  |  |  | - from Zamora St. to P. Quindo<br>St. (north side - <b>Block 17</b> )            | 3,000.00 | C3 |
| 7  |  |  | ( <b>Southside - Block 31</b> )  | 2,500.00 | R2 |
| 8  |  |  | - from P. Quindo St. to Mabini<br>St. (north side - <b>Block 18</b> )            | 3,000.00 | C3 |
| 9  |  |  | ( <b>Southside - Block 30</b> )  | 2,500.00 | R2 |
|    |  |  | <b>Along RIZAL STREET</b>  |          |    |
| 10 |  |  | - from Zamora St. to P. Quindo Street<br>(both sides - <b>block 31 and 32</b> )  | 2,500.00 | R2 |
| 11 |  |  | - from P. Quindo St. to Mabini St.<br>(both sides - <b>Block 30 and 33</b> )     | 2,500.00 | R2 |
|    |  |  | <b>Along CARLOS GAMBOA SR. STREET</b>  |          |    |
| 12 |  |  | - from Zamora St. to P. Quindo St.<br>( both sides - <b>block 32 and 45</b> )    | 2,500.00 | R2 |
| 13 |  |  | - from P. Quindo St. to Mabini Street<br>( both sides - <b>Block 33 and 44</b> ) | 2,500.00 | R2 |
|    |  |  | <b>Along FELIPE TEOLOGIO STREET</b>  |          |    |

|    |  |  |  |  |          |    |
|----|--|--|--|--|----------|----|
| 14 |  |  |  | - from Bayawan River to Zamora St.<br>( both sides - <b>Block 46 and 47</b> )      | 2,000.00 | R3 |
| 15 |  |  |  | - from Zamora St. to P. Quindo Street<br>( both sides - <b>Block 45 and 48</b> )   | 2,500.00 | R2 |
| 16 |  |  |  | - from P. Quindo St. to Mabini Street<br>(both sides - <b>Block 44 and 49</b> )    | 2,500.00 | R2 |
|    |  |  |  | <b>Along ZAMORA STREET</b>   |          |    |
| 17 |  |  |  | - from coastal road to F. Teologio Street<br>( both sides - Block 47 and 49 )      | 2,000.00 | R3 |
| 18 |  |  |  | - from F. Teologio Street to C. Gamboa Sr. St.<br>( both sides - Block 45 and 46 ) | 2,000.00 | R3 |
| 19 |  |  |  | - from C. Gamboa Sr. St. to Rizal St.<br>(east side - <b>Block 32</b> )            | 2,000.00 | R3 |
| 20 |  |  |  | - from Rizal St. to R. Diao Street<br>(eastside - <b>Block 31</b> )                | 2,500.00 | R2 |
| 21 |  |  |  | - from R. Diao St. to National Highway<br>(both sides - <b>Block 16 and 17</b> )   | 3,000.00 | C3 |
|    |  |  |  | <b>Along PACIFICO QUINDO STREET</b>  |          |    |
| 22 |  |  |  | - from coastal road to F. Teologio Street<br>( both sides - Block 48 and 49 )      | 2,000.00 | R3 |
| 23 |  |  |  | - from F. Teologio Street to C. Gamboa Sr. St.<br>( both sides - Block 45 and 44 ) | 2,500.00 | R2 |
| 24 |  |  |  | - from C. Gamboa Sr. St. to Rizal St.<br>( both sides - Block 32 and 33 )          | 2,500.00 | R2 |
| 25 |  |  |  | - from Rizal St. to R. Diao Street<br>( bothsides - Block 31 and 30 )              | 2,500.00 | R2 |
| 26 |  |  |  | - from R. Diao St. to National Highway   |          |    |

|    |  |  |  |          |    |
|----|--|--|--|----------|----|
|    |  |  | ( bothsides - Block 17 and 18 )  | 3,000.00 | C3 |
|    |  |  |  |          |    |
|    |  |  | <b>Along MABINI STREET</b>   |          |    |
| 27 |  |  | - from coastal road to Felipe Teologio St. ( west side - <b>block 49</b> ) | 2,500.00 | R2 |
|    |  |  |  |          |    |
| 28 |  |  | - from Felipe Teologio St. to Gamboa St. ( <b>westside - block 44</b> )    | 2,500.00 | R2 |
|    |  |  |  |          |    |
| 29 |  |  | - from Gamboa St. to Rizal Street (west side - <b>block 33</b> )           | 2,500.00 | R2 |
|    |  |  |  |          |    |
| 30 |  |  | - from Rizal Street to R. Diao Street ( west side - <b>block 30</b> )      | 2,500.00 | R2 |
|    |  |  |  |          |    |
| 31 |  |  | - from R. Diao Street to National Highway (west side - <b>block 18</b> )   | 3,500.00 | C2 |
|    |  |  |  |          |    |
| 32 |  |  | <b>ALONG BAYAWAN RIVER</b>   | 2,000.00 | R3 |
|    |  |  |  |          |    |
| 32 |  |  | <b>ALONG COASTAL ROAD</b>  | 2,000.00 | R3 |

| Serial No. | Barangay         | Location, Street, Subdivision                        | Vicinity   | Proposed SMV 2014 |      |
|------------|------------------|--|--|-------------------|------|
|            |                  |  |  | Base Value        | 2014 |
|            |                  |  |  |                   |      |
|            | <b>VILLAREAL</b> |  |  |                   |      |
| 1          |                  | Subdivision  | Amparo's Village   | 2,500.00          | R2   |
| 2          |                  | Subdivision  | GV Subdivision, Inc.   | 2,000.00          | R2   |
| 3          |                  | 100 meters from the center point of National Highway | - along National Highway both sides, from Boundary of Barangay Tinago to Bayawan National High School          | 3,000.00          | C2   |
|            |                  |  |  | 2,500.00          | R2   |
| 4          |                  |  | - along National Highway both sides, from Bayawan National High School to Municipal Boundary of Santa Catalina | 2,500.00          | C3   |
|            |                  |  |  | 1,999.00          | R2   |
|            | <b>BANGA</b>     |  |  |                   |      |
| 1          |                  | Subdivision  | Lopez Village  | 2,000.00          | R3   |

|        |                        |  |  |          |                |         |
|--------|------------------------|--|--|----------|----------------|---------|
| 2      |                        | 100 meters from the center point of National Highway | - along National Highway both sides, from Bayawan Bridge to Boundary of Barangay Malabugas | 2,500.00 | C3             |         |
|        |                        |  |  | 2,000.00 | R3             |         |
| 1      | <b>Peri-Barangays</b>  |  |  |          |                |         |
|        |                        | Malabugas  |  |          | 2,000.00/ 1000 | C5 / R5 |
|        |                        | Pagatban   |  |          |                |         |
|        |                        | San Roque  |  |          |                |         |
|        |                        | Tabuan   |  |          |                |         |
|        |                        | Nangka   |  |          |                |         |
|        |                        | Maninihon  |  |          |                |         |
|        |                        | Kalumboyan   |  |          |                |         |
|        |                        | Dawis  |  |          |                |         |
|        |                        | Tayawan  |  |          |                |         |
| Narra  |                        |  |  |          |                |         |
| 1      | <b>Rural Barangays</b> |  |  |          |                |         |
|        |                        | San Miguel   |  |          | 500.00         | R6      |
|        |                        | Kalamtukan   |  |          |                |         |
|        |                        | Villasol   |  |          |                |         |
|        |                        | Manduao  |  |          |                |         |
|        |                        | San Jose   |  |          |                |         |
|        |                        | Bugay  |  |          |                |         |
|        |                        | Ali-is   |  |          |                |         |
|        |                        | Cansumalig   |  |          |                |         |
|        |                        | San Isidro   |  |          |                |         |
| Minaba |                        |  |  |          |                |         |

## CRITERIA

### For SUB-CLASSIFICATION OF LANDS for RESIDENTIAL, COMMERCIAL and INDUSTRIAL areas in BAYAWAN CITY

#### For Commercial Lands

##### ***I. FIRST CLASS COMMERCIAL***

- a) Located along concrete road;
- b) Where the highest trading, social or educational activities of the City;
- c) Where concrete or high grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are exceptionally busy;
- e) Apparently command the highest land value of the City.

##### ***II. SECOND CLASS COMMERCIAL***

- a) Along concrete or asphalted road;
- b) Where trading, social or educational activities are considerably high, but fall short from that of the First Class Commercial Lands;
- c) Where semi-concrete commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are considerably busy, but fall short

- from that of the First Class Commercial Lands and
- e) Commands lesser value than the First Class Commercial Land.

### **III. THIRD CLASS COMMERCIAL**

- a) Along concrete or asphalted road;
- b) Where trading, social or educational activities are significantly less than the Second Class Commercial lands;
- c) Where average grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are fairly busy;
- e) Commands lesser value than the second class commercial lands.

### **IV. FOURTH CLASS COMMERCIAL**

- a) Along all-weather road; Where trading, social or education activities are significantly low, but predominant;
- b) Where mixed Commercial and residential buildings are situated;
- c) Where vehicular and pedestrian traffic flow are regular less busy and
- d) Commands lesser value than the third Class Commercial lands.

### **V. FIFTH CLASS COMMERCIAL**

- a) Identified as PERI-BARANGAYS, along all weather road;
- b) Where trading activities are low;
- c) Where transportation facilities are exceptionally irregular; and
- d) Commands the lower value of commercial lands.

### **VI. SIXTH CLASS COMMERCIAL**

- a) Identified as RURAL BARANGAYS, along all weather roads
- b) Where trading activities as very low;
- c) Where transportation facilities are very irregular; and
- d) Commands the lowest value of commercial lands.

## **SUB-CLASSIFICATION CRITERIA URBAN LANDS**

### **A. RESIDENTIAL LANDS**

#### **I. FIRST CLASS RESIDENTIAL LANDS**

- a) Along Concrete road;
- b) Where high-grade apartment or residential buildings are predominantly situated;
- c) where public utility transportation facilities are exceptionally regular towards trading centers;
- d) located next to a commercially classified lands;
- e) where water, electric and telephone facilities are available;
- f) Commands the highest residential land value in the City and
- g) Free of squatters.

#### **II. SECOND CLASS RESIDENTIAL LANDS**

- a) Along concrete or asphalted road;
- b) Where semi-high grade apartments or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are fairly regular towards major trading centers;
- d) Located next to the First Class residential lands;
- e) Where water, electric and telephone facilities are available;
- f) Commands lesser land value than the first class residential lands and
- g) Free of squatters.

#### **III. THIRD CLASS RESIDENTIAL LANDS**

- a) Along concrete or asphalted roads;
- b) Where average grade residential buildings are predominantly situated;
- c) Where public utility transportation are regular towards the major trading centers;

- d) Located next to the Second Class residential Lands;
- e) Where water and electric facilities are available;
- f) Commands lesser value than the Second Class Residential Lands.

**IV. FOURTH CLASS RESIDENTIAL CLASS**

- a) Along Concrete and Asphalted roads;
- b) Where low-grade residential buildings are predominantly situated;
- c) located next to the Third Class Residential Lands;
- d) Where public utility transportation facilities are irregular;
- e) Where water facilities are commonly pump wells;
- f) Commands lesser than the Third Class Residential Lands.

**V. FIFTH CLASS RESIDENTIAL LANDS**

- a) Identified within the **PERI-BARANGAYS**,
- b) Along all-weather roads;
- c) Where residential buildings are still scarcely constructed,
- d) located farthest residential lands from the trading centers;
- e) Transportation facilities are exceptionally irregular;
- f) Predominantly undeveloped residential area.

**VI. SIX CLASS RESIDENTIAL LANDS**

- a) Identified within the **RURAL BARANGAYS**,
- b) Along all weather roads Where predominant residential buildings are poorly constructed;
- c) Located farthest residential lands from the trading center;
- d) transportation facilities are exceptionally irregular and
- e) Undeveloped residential area.

**1V. RESIDENTIAL AND SUBDIVISIONS**

Residential and subdivisions are classified according to the degree or extent of development and facilities, regardless of location from the trading center of the city. Therefore, their respective schedule of base market values shall be independently established based from the sales analysis of the lots therein. The unit market value of the subdivisions shall not under any circumstance be less than the adjoining lands classified in accordance with the above criteria.

**VALUATION OF LANDS- PROCEDURE**

**STANDARD DEPTH:**

- 1. For Residential Lands = 20 meters

**CORNER INFLUENCES:**

- 1. For Commercial Lands = 30%

As a general rule 100% base value per square meter shall be applied for urban lands and a standard depth is fixed at 20 meters. Stripping for residential land from said street road, the first to be assessed at 100%, the second at 80%, the third at 60%, the fourth at 40% and the rest at 20% of the assigned value of the classification indicated in this schedule.

Appraisal by stripping method shall be adopted where the length of the road exceeds the 20 meters depth for residential areas and the stripping method shall not be applied on commercial and industrial purposes. Stripping method shall not apply to corner lots.

Subdivision are not subject to stripping.

For lands bounded by 2 streets that are not considered corner lots the higher street value shall be applied, provided that the value per square meter for the last strip shall not be lower than the value per square meter of lots in the other streets.

The adjustment value for frontage shall be added to the valuation of all commercial lots fronting streets or roads the same is applied by multiplying the length of frontage of the subject property in linear meters by 50% of the Unit Value applicable thereof.

Residential and commercial lots in the sitios and barrios unless benefited by public streets or roads shall be assessed at 50% the lowest rate provided for in the schedule.

On abnormally low urban lands, a reduction from the base unit value may be allowed in the amount equivalent to the cost of filling up such land, provided such reduction shall not exceed 40% of the value of the lot subject to appraisal, if it were normally filled or leveled.

Valuation of lands defined as Special Class under Section 19, of Presidential Decree No. 464 shall be based on the applications unit value for residential, commercial or industrial lands as fixed in the schedule for the area where such land is located.

Road or street in urban subdivision, unless already donated and turned-over to the Government shall be listed separately as taxable in the name of the subdivision owner and shall be valued on the basis of the cost of cementing asphaltting and paying with sand and gravel. Such roads or streets shall be assessed at 50% of their total estimated cost.

### **ASSESSMENT OF AGRICULTURAL LANDS - PROCEDURE**

Agricultural lands shall be assessed according to the schedule of fair market values herein prescribed after their productivity classification shall have been previously determined in accordance with the classification herein provided. Their classification according to their location to the nearest all-weather road, landing points along seacoasts or the local trading centers or to the poblacion shown or indicated in their present or covering tax declarations shall be maintained, unless there have been new public improvements, like new roads opened or public market buildings constructed after their latest classifications indicated in their present tax declarations, in which case, the property shall be reclassified as follows:

To total base value of land of taxable perennial trees or plants, adjustment expressed in percentage for type of road, location of property to the nearest all weather-road, railroad stations or landing points along seacoast or local trading centers shall be made, to wit:

#### **1. Type of road in which parcel or tract of land is located:**

- a. For provincial or national highways, make no addition or deduction.
- b. For other all-weather roads, other than those in (a) subtract 3% of base value.
- c. For dirt roads, subtract 6% of base value.
- d. For no road outlet, subtract 8% of base value.

#### **2. Location**

For distance of property to the nearest all-weather roads, railroad station or landing point along seacoast, and to the nearest trading center, apply the following percentage or deduction from base value:

- **ADJUSTMENT FACTORS** – The following guides are recommended for percentage Adjustment on values for agricultural lands:

| <u>(1) Type of Road</u>               | <u>% Adjustment</u> |
|---------------------------------------|---------------------|
| (a) Provincial or National Road ----- | No Deduction        |
| (b) For all weather Roads -----       | 3% Deduction        |
| (c) Along Dirt Road -----             | 6% Deduction        |
| (d) For no road outlet -----          | 9% Deduction        |

**(2) Location: Adjustment Factor**

| Distance in Kms. | Trading Center/Poblacion | All Weather Road |
|------------------|--------------------------|------------------|
| 0 to 1           | 0                        | +5%              |
| Over 4 to 8      | -2%                      | 0%               |
| Over 9 to 15     | -4%                      | -2%              |
| Over 16 to 25    | -6%                      | -4%              |
| Over 25          | -8%                      | -6%              |

**3. SLOPES – PERCENTAGE ADJUSTMENTS**

| Slope (%)     | Slope % Adjustment |
|---------------|--------------------|
| Less than 8 % | 0                  |
| 8 % to 18 %   | - 15 %             |
| Over 18%      | - 25 %             |

Distance of property from all-weather roads, railroad stations, landing places along sea coast and from trading center or Poblacion shall be measured from corner of the lot or parcel nearest to such road or center.

All-weather road includes national, provincial, municipal and all other public roads traversable by trucks, cars and other forms of vehicles under any kind of weather.

**ILLUSTRATION:**

Assuming a five (5) hectare irrigated Riceland 1<sup>st</sup> Class , capable of producing 204 cavans of palay per hectare annually has a SFMV of P400,000.00 per hectare. Assume further that the riceland has no road fr ontage, over 3 kms. from all weather road and trading center or town proper.

|                               | Percentage Adjustment | SFMV        |
|-------------------------------|-----------------------|-------------|
| Market Value                  | 100%                  | P 37,500.00 |
| Adjustments:                  |                       |             |
| a) along no road frontage     | -8%                   |             |
| b) kms from all weather road  | -2%                   |             |
| c) kms to trading center      | -2%                   |             |
| Total Percentage Adjustment   | -12%                  |             |
| % of Adjustment of Unit Value | 88%                   |             |

|                     |  |              |
|---------------------|--|--------------|
| Adjusted Unit Value |  | P 33,000.00  |
| Area                |  | 5 hectares   |
| Market Value        |  | P 165,000.00 |
| Assessment Level    |  | 24%          |

All-weather road include municipal, provincial, national and all other public roads traversable by trucks, cars and other forms of motor vehicles under any kind of weather. The term "local trading center" refers to the "Poblacion" of the town or its "arrabal" nearest the parcel of tract, where marketing is generally done.

Agricultural land convertible into urban subdivisions such as residential, commercial or industrial shall be classified, valued and assessed as agricultural until such time that they shall have been converted and developed into such subdivisions. This rule shall also apply to lands already approved by proper authorities as subdivision but have not yet been actually developed for the purpose.

As soon as a portion of the subdivision is finally divided, converted and developed into residential lots, the same shall be valued and assessed like similar lots in the locality. Portions of the subdivision not yet developed and converted into residential, commercial or industrial lots shall be classified, valued and assessed as agricultural.

Roads or streets in urban subdivisions, unless already donated or turned over to the barrio (barangay), municipality or city, shall be listed in the name of the subdivision owner and shall be valued on the basis of the cost of cementing, asphaltting or paving them with gravel and sand per square meter. The roads or streets shall be assessed at the rate not exceeding the assessment level applicable to lands located in the subdivisions.

### **TIMBER AND FOREST LANDS:**

Forest and Timber Lands belonging to the Republic of the Philippines or its instrumentalities based to a taxable person shall be valued and determined on the basis of the prevailing and current domestic price of the annual total value of timber (logs) actually out from the area during the preceeding year after deducting the reasonable direct logging not exceeding 60% of the price of the logs. (Sec. 2, AR NO. 3-78 dated 5-15-78).

### **MEMORIAL PARKS AND CEMETERY**

Real property actually and directly used as Memorial Parks and Cemetery shall be valued and assessed as Commercial according to the schedule of values applicable in the commercial area or zone.

#### FOR AGRICULTURAL LANDS:

#### **SCHEDULE OF UNIT BASE VALUES OF AGRICULTURAL LANDS**

| LANDS                          | CLASS AND BASE UNIT MARKET VALUE<br>( Per Hectare ) |                   |                   |
|--------------------------------|---|-------------------|-------------------|
|                                | 1st   | 2 <sup>nd</sup>   | 3rd               |
| <b>1. Sugar land</b>           | <b>300,000.00</b>                                   | <b>250,000.00</b> | <b>200,000.00</b> |
| <b>2. Rice Land, Irrigated</b> | <b>400,000.00</b>                                   | <b>300,000.00</b> | <b>200,000.00</b> |

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| <b>3. Rice Land, Unirrigated/Upland Rice</b> | <b>300,000.00</b> | <b>200,000.00</b> | <b>100,000.00</b> |
| <b>4. Corn land</b>                          | <b>150,000.00</b> | <b>100,000.00</b> | <b>50,000.00</b>  |
| <b>5. Coconut Land</b>                       | <b>350,000.00</b> | <b>250,000.00</b> | <b>150,000.00</b> |
| <b>6. Coffee Land</b>                        | <b>200,000.00</b> | <b>150,000.00</b> | <b>100,000.00</b> |
| <b>7. Rubber Land</b>                        | <b>350,000.00</b> | <b>250,000.00</b> | <b>150,000.00</b> |
| <b>8. Nipa/Sacsac Land</b>                   | <b>200,000.00</b> | <b>150,000.00</b> | <b>100,000.00</b> |
| <b>9. Cotton Land</b>                        | <b>200,000.00</b> | <b>150,000.00</b> | <b>100,000.00</b> |
| <b>10. Banana Land</b>                       | <b>300,000.00</b> | <b>250,000.00</b> | <b>150,000.00</b> |
| <b>11. Orchard /Agroforest Land</b>          | <b>350,000.00</b> | <b>250,000.00</b> | <b>200,000.00</b> |
| <b>12. Fish Pond</b>                         | <b>350,000.00</b> | <b>250,000.00</b> | <b>200,000.00</b> |
| <b>13. Tobacco Land</b>                      | <b>250,000.00</b> | <b>200,000.00</b> | <b>100,000.00</b> |

**SCHEDULE OF BASE UNIT MARKET VALUES FOR PERENNIAL PLANTS  
AND FRUIT BEARING TREES**

| <b><i>IMPROVEMENTS</i></b>               |                 |                 |               |
|--|-----------------|-----------------|---------------|
| <b>1. Coconut per tree</b>               | <b>300.00</b>   | <b>250.00</b>   | <b>200.00</b> |
| <b>2. Manggo per tree</b>                | <b>1,500.00</b> | <b>1,000.00</b> | <b>700.00</b> |
| <b>3. Bamboo per clamp</b>               | <b>1,000.00</b> |                 |               |
| <b>4. Nipa/Sacsac per clamp</b>          | <b>800.00</b>   |                 |               |
| <b>5. Breadfruit /Jackfruit per tree</b> | <b>450.00</b>   |                 |               |
| <b>6. Banana per hill</b>                | <b>300.00</b>   |                 |               |
| <b>7. Star Apple per tree</b>            | <b>300.00</b>   |                 |               |
| <b>8. Chico per tree</b>                 | <b>300.00</b>   |                 |               |
| <b>9. Avocado per tree</b>               | <b>300.00</b>   |                 |               |
| <b>10. Orchard per tree</b>              | <b>300.00</b>   |                 |               |
| <b>11. Santol per tree</b>               | <b>300.00</b>   |                 |               |
| <b>12. Tambis per tree</b>               | <b>300.00</b>   |                 |               |
| <b>13. Rubber per tree</b>               | <b>300.00</b>   |                 |               |
| <b>14. Cereguas per tree</b>             |                 |                 |               |

|                                    |               |  |  |
|------------------------------------|---------------|--|--|
|                                    | <b>300.00</b> |  |  |
| <b>15. Lomboy per tree</b>         | <b>300.00</b> |  |  |
| <b>16. Cacao / Coffee per tree</b> | <b>50.00</b>  |  |  |
| <b>17. Others per tree</b>         | <b>300.00</b> |  |  |

## **PRODUCTIVITY CLASSIFICATION**

| <b>Productivity Classification for Sugarland</b> |  |
|--|--|
| 1st Class  | Land Producing annually for each hectare more than 120 Lkg of sugar  |
| 2nd Class  | Land producing 100 lkg to 119 Lkg of sugar annually for Each hectare |
| 3rd Class  | Land producing 80 lkg to 99 Lkg of sugar annually for Each hectare   |
|  |  |

| <b>Productivity Classification of Irrigated Riceland</b> |  |
|--|--|
| 1st Class  | Lands producing more than 160 cavans of palay annually per hectare   |
| 2nd Class  | Lands producing from 100 to 159 cavans of palay annually per hectare |
| 3rd Class  | Lands producing from 70 to 99 cavans of palay per hectare            |

| <b>Productivity Classification of UnIrrigated Riceland/Up-land Rice</b> |   |
|---|---|
| 1st Class   | Land producing more than 100 cavans of palay annually per hectare |
| 2nd Class   | Land producing from 60 to 99 cavans of palay annually per hectare |
| 3rd class   | Land producing 40 to 59 cavans of palay annually per hectare      |
| <i>( NOTE: Accumulated harvest Annually base on produc tion )</i>       |   |

| <b>Productivity Classification of Coconut Land</b> |  |
|--|--|
| 1st Class  | Land producing more than 7,000 nuts annually per hectare |
| 2nd Class  | Land producing 5,000 to 6,999 nuts annually per hectare  |
| 3rd Class  | Land producing 3,000 to 4,999 nuts annually per hectare  |

| <b>Productivity Classification of Coffee Land</b> |   |
|---|---|
| 1st Class   | Land producing more than 800 kg of GCB annually per hectare   |
| 2nd Class   | Land producing from 600 to 799 kg of GCB annually per hectare |
| 3rd Class   | Land producing from 400 to 599 kg of GCB annually per hectare |

| <b>Productivity Classification of Nipa/Sacsac Land</b> |   |
|--|---|
| 1st Class  | Land producing more than 12,000 of nipa shingles annually per hectare |
| 2nd Class  | Land producing 8000 to 11,999 of nipa shingles annually per hectare   |
| 3rd Class  | Land producing 6000 to 7,999 of nipa shingles annually per hectare    |

| <b>Productivity Classification of ORCHARD LAND Land</b> |   |
|---|---|
| 1st Class   | Land producing more than 2000 kg of fruits harvested annually per hectare |
| 2nd Class   | Land producing 1500 to 1,999 kg of fruits harvested annually per hectare  |
| 3rd Class   | Land producing 1000 to 1,499 kg of fruits harvested annually per hectare  |

| <b>Productivity Classification of Cornland</b> |  |
|--|--|
| 1st Class                                      | Land producing more than 100 cavans of corn annually per hectare |
| 2nd Class                                      | Land producing from 70 to 99 cavans of corn annually per hectare |
| 3rd Class                                      | Land producing from 40 to 69 cavans of corn annually per hectare |

| <b>Productivity Classification of Tobacco Land</b> |  |
|--|--|
| 1st Class  | Land producing more than 7000 dry leaves of tobacco harvested annually per hectare |
| 2nd Class  | Land producing 5000 to 6,999 dry leaves of tobacco harvested annually per hectare  |
| 3rd Class  | Land producing 3000 to 4,999 dry leaves of tobacco harvest annually per hectare    |

| <b>Productivity Classification of Cotton Land</b> |  |
|---|--|
| 1st Class   | Land producing more than 2000 kilos of cotton annually per hectare |
| 2nd Class   | Land producing 1,500 to 1,999 kilos of cotton annually per hectare |
| 3rd Class   | Land producing 1,000 to 1,499 kilos of cotton annually per hectare |

| <b>Productivity Classification of Rubber Land</b> |  |
|---|--|
| 1st Class   | Land producing more than 1,000 liters of rubber annually per hectare |
| 2nd Class   | Land producing 700 to 999 liters of rubber annually per hectare      |
| 3rd Class   | Land producing 400 to 699 liters of rubber annually per hectare      |

| <b>Productivity Classification of Banana Land</b> |   |
|---|---|
| 1st Class   | Land producing more than 9,600 kilos of BANANA annually per hectare |
| 2nd Class   | Land producing 7,500 to 9,599 kilos of BANANA annually per hectare  |
| 3rd Class   | Land producing 5,000 to 7,499 kilos of BANANA annually per hectare  |

| <b>Productivity Classification of Extensive Traditional Fish Pond Land</b> |   |
|--|---|
| 1st Class  | Land producing more than 4000 kg harvested annually per hectare |
| 2nd Class  | Land producing 3000 to 3,999 kg harvested annually per hectare  |
| 3rd Class  | Land producing 2000 to 2,999 kg harvested annually per hectare  |

For: **BUILDINGS AND MAN-MADE CONSTRUCTION**

**SCHEDULE OF BASE UNIT CONSTRUCTION COSTS  
FOR BUILDINGS AND MAND-MADE STRUCTURES**

| Types of Buildings | ACCESSORY BUILDING                    |                                     |  |                      |                                 |           |                            |   |                                  |                            |                                       |           |
|--------------------|---------------------------------------|-------------------------------------|--|----------------------|---------------------------------|-----------|----------------------------|---|----------------------------------|----------------------------|---------------------------------------|-----------|
|                    | C1                                    | C2                                  | C3   | C4                   | C5                              | C6        | C7                         | C8  | C9                               | C10                        | C11                                   |           |
| <b>Type V</b>      | One Family Dwelling (Single Detached) | Multiple family Dwelling            | Pension house Boarding house Lodging House Dormitory | Accessoria Garage    | Shopping center                 | School    | Bank Office Hotel Hospital | Beta House Multi-purpose Repair and services shop | Warehouse Poultry/hoghouse barns | Tennis Court Swimming pool | convent Church Theatre Assembly House |           |
|                    |                                       | Accesoria Rowhouse Duplex Apartment | Others   | Quarters Guard house | Store, Bakery Restaurant Market |           | Lending center Pawnshop    | Theatre Saw mill shed shop, others                | Bodega Storage Factory           |                            | Funeral Parlor                        |           |
|                    | A                                     | 12,000.00                           | 13,000.00  | 13,000.00            | 10,000.00                       | 13,000.00 | 9,500.00                   | 15,000.00   | 8,500.00                         | 5,000.00                   | 9,000.00                              | 12,000.00 |
|                    | B                                     | 10,000.00                           | 11,000.00  | 11,000.00            | 8,500.00                        | 11,000.00 | 9,000.00                   | 13,000.00   | 7,500.00                         | 4,500.00                   | 8,000.00                              | 10,000.00 |
|                    | <b>Type IV</b>                        |                                     |  |                      |                                 |           |                            |   |                                  |                            |                                       |           |
| A                  | 8,000.00                              | 9,000.00                            | 9,000.00   | 7,500.00             | 9,500.00                        | 8,500.00  | 11,000.00                  | 6,500.00  | 4,000.00                         | 7,500.00                   | 9,000.00                              |           |
| B                  | 6,000.00                              | 7,000.00                            | 7,000.00   | 6,500.00             | 8,500.00                        | 8,000.00  | 9,000.00                   | 5,500.00  | 3,500.00                         | 7,000.00                   | 7,000.00                              |           |
| <b>Type III</b>    |                                       |                                     |  |                      |                                 |           |                            |   |                                  |                            |                                       |           |
| A                  | 5,000.00                              | 6,000.00                            | 5,000.00   | 5,500.00             | 7,500.00                        | 7,500.00  | 7,500.00                   | 4,500.00  | 3,000.00                         | 6,500.00                   | 5,000.00                              |           |
| B                  | 4,000.00                              | 5,000.00                            | 3,000.00   | 4,500.00             | 6,000.00                        | 7,000.00  | 6,000.00                   | 3,500.00  | 2,500.00                         | 6,000.00                   | 4,000.00                              |           |
| C                  | 3,000.00                              | 4,000.00                            | 2,000.00   | 3,500.00             | 4,500.00                        | 6,500.00  | 5,500.00                   | 2,500.00  | 2,000.00                         | 5,500.00                   | 3,000.00                              |           |
| <b>Type II</b>     |                                       |                                     |  |                      |                                 |           |                            |   |                                  |                            |                                       |           |
| A                  | 2,500.00                              | 3,000.00                            | 1,000.00   | 2,500.00             | 3,500.00                        | 6,000.00  | 4,000.00                   | 1,500.00  | 1,500.00                         | 5,000.00                   | 2,000.00                              |           |
| B                  | 2,000.00                              | 2,000.00                            | 500  | 1,500.00             | 2,500.00                        | 5,500.00  | 3,500.00                   | 1,000.00  | 1,000.00                         | 4,500.00                   | 1,000.00                              |           |
| <b>Type 1</b>      | 1,500.00                              | 1,500.00                            |  | 500.00               | 1,500.00                        |           |                            | 500.00  | 500.00                           |                            |                                       |           |

**SCHEDULE OF DEPRECIATION**

Depreciation Allowance – A depreciation table developed below is hereby prescribed to rationalize the degree of maintenance, e.g., Poor, Average or Excellent.

| Type                     | V-A   | V-B  | IV-A | IV-B | III-A&B | III-C | II-A | II-B | I   |
|--------------------------|-------|------|------|------|---------|-------|------|------|-----|
| <b>No. of Years</b>      |       |      |      |      |         |       |      |      |     |
| Each year of 1st 5 years | 2.75  | 2.8  | 3.5  | 4    | 4.5     | 4.5   | 5    | 6    | 7.5 |
| Progressive Depreciation | 13.75 | 14   | 17.5 | 20   | 22.5    | 22.5  | 25   | 30   | 38  |
| Each year of 2nd 5 years | 2.75  | 2.75 | 3.5  | 3.5  | 4       | 4     | 4.5  | 5    | 7   |
| Progressive Depreciation | 27.5  | 28   | 35   | 37.5 | 42.5    | 42.5  | 47.5 | 55   | 73  |
| Each year of 3rd 5 years | 2.5   | 2.5  | 3.5  | 3.5  | 4       | 4     | 4    | 4    | 5   |
| Progressive Depreciation | 40    | 40   | 50   | 55   | 60      | 62.5  | 65   | 75   | 95  |

|                                |    |     |      |      |    |      |      |     |     |
|--------------------------------|----|-----|------|------|----|------|------|-----|-----|
| Each year of 4th 5 years       | 2  | 2.5 | 2    | 3    | 3  | 3.5  | 3.5  | 3.5 | 3.5 |
| Progressive Depreciation       | 50 | 53  | 60   | 70   | 75 | 80   | 82.5 | 85  | 95  |
| Each year after 20 years       | 1  | 1.3 | 1.5  | 1.5  | 2  | 2    | 2    |     |     |
| Residual Value                 | 25 | 25  | 20   | 20   | 15 | 15   | 15   | 15  | 5   |
| Years to get to Residual Value | 45 | 38  | 33.3 | 26.7 | 25 | 22.5 | 20   | 18  | 15  |

**% DEPRECIATION ( Represented by Remaining Percentage Good )**

| Year | ( Value at end-of-year compared to new ) |           |            |         |          |
|------|--|-----------|------------|---------|----------|
|      | Type of Construction                     |           |            |         |          |
|      | V<br>2.75                                | IV<br>3.5 | III<br>4.5 | II<br>5 | I<br>7.5 |
| 1    | 97.25                                    | 96.50     | 95.50      | 95.00   | 92.50    |
| 2    | 94.50                                    | 93.00     | 91.00      | 90.00   | 85.00    |
| 3    | 91.75                                    | 89.50     | 86.50      | 85.00   | 77.50    |
| 4    | 89.00                                    | 86.00     | 82.00      | 80.00   | 70.00    |
| 5    | 86.25                                    | 82.50     | 77.50      | 75.00   | 62.50    |
| 6    | 83.50                                    | 79.00     | 73.50      | 70.50   | 55.50    |
| 7    | 80.75                                    | 75.50     | 69.50      | 66.00   | 48.50    |
| 8    | 78.00                                    | 72.00     | 65.50      | 61.50   | 41.50    |
| 9    | 75.25                                    | 68.50     | 61.50      | 57.00   | 34.50    |
| 10   | 72.50                                    | 65.00     | 57.50      | 52.50   | 27.50    |
| 11   | 70.00                                    | 62.00     | 54.00      | 48.50   | 22.50    |
| 12   | 67.50                                    | 59.00     | 50.50      | 44.50   | 17.50    |
| 13   | 65.00                                    | 56.00     | 47.00      | 40.50   | 12.50    |
| 14   | 62.50                                    | 53.00     | 43.50      | 36.50   | 7.50     |
| 15   | 60.00                                    | 50.00     | 40.00      | 32.50   | 2.50     |
| 16   | 58.00                                    | 48.00     | 37.00      | 29.00   | -        |
| 17   | 56.00                                    | 46.00     | 34.00      | 25.50   | -        |
| 18   | 54.00                                    | 44.00     | 31.00      | 22.00   | -        |
| 19   | 52.00                                    | 42.00     | 28.00      | 18.50   | -        |
| 20   | 50.00                                    | 40.00     | 25.00      | 15.00   | -        |
| 21   | 49.00                                    | 38.50     | 23.00      | -       | -        |
| 22   | 48.00                                    | 37.00     | 21.00      | -       | -        |
| 23   | 47.00                                    | 35.50     | 19.00      | -       | -        |
| 24   | 46.00                                    | 34.00     | 17.00      | -       | -        |
| 25   | 45.00                                    | 32.50     | 15.00      | -       | -        |
| 26   | 44.00                                    | 31.00     | 13.00      | -       | -        |
| 27   | 43.00                                    | 29.50     | 11.00      | -       | -        |
| 28   | 42.00                                    | 28.00     | 9.00       | -       | -        |
| 29   | 41.00                                    | 26.50     | 7.00       | -       | -        |
| 30   | 40.00                                    | 25.00     | 5.00       | -       | -        |

For an excess in the above rate of annual depreciation, bigger rate may be applied in extraordinary cases, that is, if properly presented and described as in the following instances: (1) Damage due to catastrophe (Earthquake, fire, deluge); Heavily damaged due to pest (e.q., termite); (3) Established defects in construction, (4) Obsolescence.

**SCHEDULE OF EXTRA ITEMS AS COMPONENT PARTS OF THE BUILDING**

### Extra Items as Component Parts of Building

|  |                                |
|--|--------------------------------|
| 1. Carport .....   | 40% of Base Unit Value         |
| 2. Mazzanine.....  | 60% of Base Unit Value         |
| 3. Rouch.....  | 40% of Base Unit Value         |
| 4. Balcony.....  | 50% of Base Unit Value         |
| 5. Garage.....   | 45% of Base Unit Value         |
| 6. Terrace:  |                                |
| Covered.....   | 50% of Base Unit Value         |
| Open.....  | 20% of Base Unit Value         |
| 7. Deck Roof:  |                                |
| Covered.....   | 50% of Base Unit Value         |
| Open.....  | 30% of Base Unit Value         |
| 8. Basement:   |                                |
| Residential.....   | 70% of Base Unit Value         |
| High Rise-Bldg.....  | plus 20% of Base Unit Value    |
| 9. Pavement:   |                                |
| Tennis Court.....  | 400 per sq. meter              |
| Concrete:  |                                |
| 10 cm. thick.....  | 100 per sq. meter              |
| 15 cm. thick.....  | 150 per sq. meter              |
| 20 cm thick.....   | 200 per sq. meter              |
| Asphalt:   |                                |
| 1 course.....  | 200 per sq. meter              |
| 2 course.....  | 400 per sq. meter              |
| 3 course.....  | 600 per sq. meter              |
| 10. Floor Finishes:  |                                |
| a. Marble Slabs  | P 240.00 per sq. meter         |
| b. Marble Tiles  | P 240.00 per sq. meter         |
| c. Crazy Cut Marbles   | P 360.00 -750.00 per sq. meter |
| d. Granalithic   | P 240.00 per sq. meter         |
| e. Narra   | P 240.00 per sq. meter         |
| f. Yacal   | P 240.00 per sq. meter         |
| g. Narra/Fancy Wood Tiles  | P 240.00 per sq. meter         |
| h. Ordinary Wood Tiles   | P 240.00 per sq. meter         |
| i. Vinyl Tiles   | P 240.00 per sq. meter         |
| j. Washouts Pebbles  | P 240.00 per sq. meter         |
| k. Unglazed Tiles  | P 240.00 per sq. meter         |
| 11. Walings:   |                                |
| a. <i>Use the same rates for floor finished in a, b c and l as indicated in floor finishes schedule.</i> |                                |
| b. Double walling  |                                |
| b1. (Ordinary plywood)   | P 240.00 per sq. meter         |
| b2. (Narra walling)  | P 300.00 per sq. meter         |
| f. Glazed white Tiles  | P 240.00 per sq. meter         |
| g. Glazed Colored Tiles  | P 240.00 per sq. meter         |
| h. Fancy Tiles   | P 240.00 per sq. meter         |
| i. Synthetic Rubble  | P 240.00 per sq. meter         |

|   |  |
|---|--|
| j. Bricks   | P 240.00 per sq. meter   |
| 12. Special Panels:   |  |
| a. Glass with wooden frame  | 70 per sq. meter   |
|   |  |
|   |  |
| b. Glass with aluminum frame  | 180-220/ 250-300 per sq. meter   |
|   |  |
| 13. Ceiling: (below concrete floor)                                       |  |
| a. Ordinary Plywood   | 100 per sq. meter  |
| b. luminous Ceiling   | 300 per sq. meter  |
| c. Acoustic   | 240 per sq. meter  |
| d. Special Finish   | 240 per sq. meter  |
| 13.1 Concrete Gutters   | 80 per sq. meter   |
| 13.2 Roof Tiles   | 15% of base unit   |
| 13.3 Narra and other similar panel  | add P 200.00 per square meters   |
| 14. Fence:  |  |
| a. Wood   | 75 per sq. meter   |
| b. Concrete (CHB)   |  |
| a. 10 cm. Thick   | 500 per sq. meter  |
| b. 15 cm. Thick   | P 1,000 per sq. meter (without plaster finish)                                   |
| c. 20 cm. Thick   | P 1,500 per sq. meter (with Plaster Finish)                                      |
| <i>( Add Php 450.00 per linear meter of every meter additional hight)</i> |  |
| c. Reinforced Concrete  | P1, 500 per sq. meter  |
| d. Iron Grills  | P 1,200 per sq. meter  |
| e. Interlink Wire(wooden frame)   | P 240.00 per sq. meter   |
| f. Adobe stones( 2 meters high)   |  |
| f.1 With plaster finish on both sides                                     | P 1,500.00 per sq. meter   |
| f.2 Without plaster finish  | P 1,000.00 per sq. meter   |
| j. Steel matting  | P 450.00 per sq. meter   |
| h. Round bars   | P 450.00 per sq. meter   |
| 15. Excess Heights:   |  |
| a. Residential & Commercial   | Add 40% of Base Unit Value for<br>meters in excess of three(3) meters            |
| b. Bodega & Factory   | Add 15% of Base Unit Value for<br>meters in excess of 4.50 meters                |
| 16. Extra T & B - Ordinary Finish   | 20,000/unit  |
| 17. Foundation  | 50 x total floor area less floor<br>1" and 2" floors                             |
| 18. Piles   | 600 per linear meters of piles driven  |
| 19. Painting  | <i>If the building is not painted<br/>deduct 10%\$ of BUV</i>                    |
| 20. Second - Hand Materials   | <i>If the building has used second-hand<br/>materials deduct 5% - 10% of BUV</i> |
| 21. FOUNDATION: ( <i>Building in excess of 3 storey add:</i> )            |  |
| Type I .....  | Foundation area x P 200 x number of excess floor                                 |
| Type II .....   | Foundation area x 120 x number of excess floor                                   |

|  |                         |
|--|-------------------------|
| FILING (Concrete, Steel, or Timber) add Php 80.00/lineal meter |                         |
| for Type I and Type II   |                         |
| 22. GATES:   |                         |
| a. Plain with round bars                                       | P 750.00 per sq.meter   |
| b. Round bars  | P 1,500.00 per sq.meter |

## KINDS OF BUILDING

1. **One Family dwelling** – a detached building designed for occupied exclusively by two families living independently of each other in their respective dwelling unit.
2. **Multiple dwelling** – a building used as a house or residence of three or more families living independently from one another each occupying one or more rooms as a single housekeeping unit.
3. **“Accessoria” or Row House** – a House of not more than two stories composed of a row of dwelling units entirely separated from one another by partly wall or walls and with an independent entrance for each dwelling unit.
4. **Apartment House** – a house with an apartment for five or more families living independently of one another and doing their cooking on the premises, but with one or more entrance common to the apartment. Apartment, a room or suite of two or more rooms, designed and intended for or occupied by one family for living, sleeping and cooking purposes.
5. **Hotel** – a building with more than 14 sleeping rooms, usually occupied singly, where transients are provided with temporary lodging, with or without meals, and no cooking facilities are provided in any individual suite.
6. **Boarding House** – a house containing more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid by month or week, in accordance with previous arrangement.
7. **Lodging House** – a building containing not more than 15 sleeping rooms where lodging is provided for a fixed compensation.
8. **Office Building** – a building mainly used for stores and/ or offices.
9. **Theater** – a building especially designed for the presentation of plays, operas, motion pictures, etc.
10. **Warehouse, Bodega, Cold Storage** – a building mainly used for deposit or storage.
11. **Supermarket, Shopping Centers** – a building used as a market (large) or store, especially a feed store, operated in part or self-serve cash carry basis.
12. **Factory** – a building utilized for manufacturing goods or finished products and manufacturing plants.

**13. Saw Mill & Lumber Shed**

**14. Swimming Pools**

**15. Gasoline Station**

The fair and current market value of all buildings shall be computed on the basis of replacement cost less depreciation.

Replacement cost shall be computed on the basis of the schedule of building unit values which is reflective of the current cost of labor and building materials. Old buildings shall be valued as new and the corresponding allowable depreciation deducted to arrive at their current and fair market value.

**BASE SPECIFICATION**

Building shall be classified according to their use and construction characteristics and unit values established for each class and sub-class together with a set of addition and deduction factors.

Buildings shall be classified according to its structural characteristics as follows:

|                   |  |
|-------------------|--|
| <b>TYPE 1</b>     | <input type="checkbox"/> = Buildings shall be of wood construction. The structural elements may be any of the materials permitted as follows: Nipa houses and similar structures falling under this type   |
| <b>TYPE II-A</b>  | <input type="checkbox"/> = Buildings shall be of wood construction with protective fire resistant materials and;   |
|                   | <input type="checkbox"/> = One-hour fire resistive throughout: Except, that permanent non-bearing partitions may use fire-retardant treated wood within the framing assembly.  |
| <b>TYPE II-B</b>  | <input type="checkbox"/> = Third group wooden structural framings, floorings and sidings, and G.I. roofing but structural members are substandard.   |
|                   | <input type="checkbox"/> = Third group wooden structural framings, flooring and sidings, and G.I. roofing  |
| <b>TYPE III-A</b> | <input type="checkbox"/> = Buildings shall be of masonry and wood construction. Structural elements may be any of the materials permitted by the said National Building Code: Provided, that the building shall be one-hour fire resistive throughout. Exterior walls shall be of incombustible fire-resistive construction. |

|                   |  |
|-------------------|--|
| <b>TYPE III-B</b> | <input type="checkbox"/> = Third group wooden structural framings, floorings and sidings, and G.I. roofings, but structural members are sub-standard.                              |
| <b>TYPE III-C</b> | <input type="checkbox"/> = Third group wooden structural framings, floorings and sidings, and G.I. roofings.   |
|                   | <input type="checkbox"/> = First group wooden post, girders, girts, windowsills and head, apitong floor joists and roof framing, tanguile floorings and sidings, and G.I. roofing. |
|                   | <input type="checkbox"/> = First group wooden structural framings, floorings, and walls on the first floor, and tanguile walls on the second floor, and G.I. roofings              |

|                  |  |
|------------------|--|
|                  | <input type="checkbox"/> = First group wooden structural framings, walls and G.I. roofings   |
| <b>TYPE IV-A</b> | = Buildings shall be of steel, iron, concrete, or masonry construction. Walls, ceiling, and permanent partitions shall be of incombustible fire resistive construction:  |
| <b>TYPE IV-B</b> | <input type="checkbox"/> = Concrete columns, beams and walls – but wooden floor joists, flooring and roof framings and G.I. roofing; even if walls are in CHB, kitchen and T and B are in reinforced concrete slabs.                             |
|                  | <input type="checkbox"/> = Concrete columns and beams – but hollow block walls and G.I. roofings   |
| <b>TYPE V-A</b>  | <input type="checkbox"/> = Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete, or masonry construction. Walls, ceiling, and permanent partitions shall be of incombustible fire-reistive construction. |
| <b>TYPE V-B</b>  | <input type="checkbox"/> = Structural steel and reinforced concrete columns and beams  |
|                  | <input type="checkbox"/> = Columns, beams, walls, floors and roofs all reinforced concrete.  |
|                  | <input type="checkbox"/> = Walls are hollow blocks reinforced concrete or tile roofing   |

| <b>ITEM</b>             | <b>MATERIALS</b>                                      | <b>COST DELIVERED</b> |
|-------------------------|---|-----------------------|
| 1. Lumber               | a. Narra (per board foot)                             | P48.00                |
|                         | b. Other first group wood (per bd. Ft.)               | 38.00                 |
|                         | c. Red Lawaan (per bd. Ft)                            | 29.00                 |
|                         | d. Third group wood (lumber form) (coco) (per bd. Ft) | 8.50                  |
| 2. Concrete             | a. Portland Cement per bag (94 lbs)                   | 150.00                |
|                         | b. Sand, per cubic meter                              | 150.00                |
|                         | c. Gravel, per cubic meter                            | 250.00                |
| 3. Iron Bars            | a. ½ “ x 20’ per piece                                | 85.00                 |
|                         | b. ½ “ x 30’ per piece                                | 130.00                |
|                         | c. 5/8” x 20’ per piece                               | 150.00                |
|                         | d. 5/8” x 30’ per piece                               | 225.00                |
|                         | e. ¾ “ x 20’ per piece                                | 250.00                |
|                         | f. ¾ “ x 30’ per piece                                | 375.00                |
| 4. Cement Hollow Blocks | a. 4” x 8” x 16” per 100 pcs.                         | 550.00                |
|                         | b. 6” x 8” x 16” per 100 pcs.                         | 750.00                |

|                                      |  |          |
|--------------------------------------|--|----------|
| 5. Roofing                           | a. Ceramic Roofing Tile, per sheet   |          |
|                                      | b. #26 corrugated G.I. Roofing Sheet per sheet   | 192.00   |
|                                      | c. #31 corrugated G.I. Roofing Sheet per sheet   | 165.00   |
|                                      | d. #26 Plain G.I. Roofing Sheet, per sheet   | 220.00   |
|                                      | e. #31 Plain G.I. Roofing Sheet, per sheet   | 180.00   |
| 6. Electrical                        | First class quality fixtures, wiring in BX and in conduits, installed cost per outlet (lump-sum) | 5,000.00 |
| 7. Paints & Varnish                  | a. Galvanized paint, per gallon  | 380.00   |
|                                      | b. First class paint, per gallon   | 280.00   |
|                                      | c. Second class paint, per gallon  | 250.00   |
|                                      | d. Third class paint, per gallon   | 210.00   |
| 8. Floor Finisha.                    | a. Vinyl Tile, per sq. ft.   | 50.00    |
|                                      | b. Vitrified tile, per sq. ft.   | 75.00    |
| 9. Plumbing                          | a. Good quality water closet, per set  | 4,500.00 |
|                                      | b. Good quality lavatory, per set  | 2,500.00 |
|                                      | c. Good quality shower head, per set   | 680.00   |
|                                      | U.S. Average shower, per set   | 300.00   |
|                                      | d. Fair quality water closet, per set  | 2,500.00 |
|                                      | Fair quality lavatory, per set   | 2,000.00 |
|                                      | Fair quality shower head, per set  | 300.00   |
|                                      | e. Urinal, per set   | 750.00   |
|                                      | f. 4" x 5' G.I. pipes, per piece   | 150.00   |
|                                      | 4" x 5' Fittings per piece   | 60.00    |
| g. 2" x 20' G.I. per piece (special) | 680.00   |          |
| 2" x 20' per piece G.I. (ordinary)   | 580.00   |          |
| 10. Hardware                         | a. Bolts with nuts and washers 1/2" x 4" (per piece)   | 12.50    |
|                                      | Bolts with nuts and washers 1/2" x 6" (per piece)  | 15.00    |
|                                      | Bolts with nuts and washers 1/2" x 8" (per piece)  | 20.00    |
|                                      | b. 2" - 4" C.W. Nails (per kg)   | 25.00    |
|                                      | 4" - 1/2" - 6" C.W. Nails per kilo   | 28.00    |
|                                      | 1" - 1 - 1/2" Finishing, per kg.   | 34.00    |
|                                      |  |          |
| 11. Mill Work                        | a. Plywood - 1/2" x 4" x 8' per sheet  | 580.00   |
|                                      | " - 3/16" x 4" x 8' per sheet  | 195.00   |
|                                      | " - 1/4" x 4" x 8' per sheet   | 250.00   |
|                                      | b. Lawanit - 3/16" x 4" x 8' per sheet   |          |
|                                      | Lawanit - 1/8" x 4" x 8' per sheet   |          |

## CHAPTER 3. TRANSITORY PROVISIONS

### Article A. Assessment Level

**Section 3A.01 Assessment Levels** – The assessment levels to be applied to the fair market value or real property to determine its assessed value in the City of Bayawan, shall be the following:

**On Lands:**

| CLASS        | ASSESSMENT LEVELS |
|--------------|-------------------|
| Residential  | 8 %               |
| Agricultural | 24%               |
| Commercial   | 32%               |
| Industrial   | 32%               |
| Mineral      | 40%               |
| Timberland   | 20%               |

REAL PROPERTY CODE  
BAYAWAN CITY

**On Buildings and Other Structures:**

I. Residential Building

| FAIR MARKET<br>VALUE |            | Assessment Level |
|----------------------|------------|------------------|
| Over                 | Not Over   |                  |
|                      | P 175,000  | 0%               |
| P176,000             | 300,000    | 8%               |
| 300,001              | 500,000    | 12%              |
| 500,001              | 750,000    | 16%              |
| 750,001              | 1,000,000  | 20%              |
| 1,000,001            | 2,000,000  | 24%              |
| 2,000,001            | 5,000,000  | 28%              |
| 5,000,001            | 10,000,000 | 32%              |
| 10,000,000           | -          | -                |

**Agricultural Buildings:**

| FAIR MARKET<br>VALUE |           | Assessment Level |
|----------------------|-----------|------------------|
| Over                 | Not Over  |                  |
|                      | P 300,000 | 16%              |
| P 300,001            | 500,000   | 20%              |

|           |           |     |
|-----------|-----------|-----|
| 500,001   | 750,000   | 24% |
| 750,001   | 1,000,000 | 28% |
| 1,000,001 | 2,000,000 | 32% |
| 2,000,000 |           | 36% |

**Commercial or Industrial Buildings:**

| FAIR MARKET VALUE |            | Assessment Level |
|-------------------|------------|------------------|
| Over              | Not Over   |                  |
|                   | P 300,000  | 20%              |
| P 300,001         | 500,000    | 24%              |
| 500,001           | 750,000    | 28%              |
| 750,001           | 1,000,000  | 36%              |
| 1,000,001         | 2,000,000  | 40%              |
| 2,000,001         | 5,000,000  | 44%              |
| 5,000,001         | 10,000,000 | 48%              |
| 10,000,000        |            | 56%              |

**Timberland:**

| FAIR MARKET Value |           | Assessment Level |
|-------------------|-----------|------------------|
| Over              | Not Over  |                  |
|                   | P 300,000 | 40%              |
| P300,000          | 500,000   | 45%              |
| 500,000           | 750,000   | 50%              |
| 750,000           | 1,000,000 | 55%              |
| 1,000,000         | 2,000,000 | 60%              |
| 2,000,000         |           | 65%              |

**On Machineries:**

|              | Assessment Level |
|--------------|------------------|
| Agricultural | 32%              |
| Residential  | 40%              |
| Commercial   | 64%              |
| Industrial   | 64%              |

**APPRAISAL OF MACHINERY:**

All kinds of machineries classified as real property shall be appraised and assessed in accordance with the provisions of Articles 315 and 316 of the Implementing Rules and Regulations ( section 224 and 225 of the Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

**Special Classes: Assessment Level for all lands, Buildings, machineries and other improvements**

| Actual Use | Assessment Level |
|------------|------------------|
|------------|------------------|

|   |     |
|---|-----|
| Cultural  | 10% |
| Scientific  | 10% |
| Hospital  | 10% |
| Local Water District  | 10% |
| Government-owned or<br>Controlled corporation engaged<br>In the supply and distribution<br>Of water and/or generation and<br>Transmission of electric power | 10% |

### **Article B: General Revision**

**Section 3B.01. Valuation of real property** – In cases where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the city assessor or his duly authorized deputy shall, in accordance with the provisions of the local government code of 1991, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon: Provided, however, that the assessment of real property shall not be increased oftener than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

**Section 3B.02. Date of Effectivity of Assessment or reassessment.** – All assessments or reassessments made after the first (1<sup>st</sup>) day of January of any year shall take effect on the first (1<sup>st</sup>) day of January of the succeeding year: Provided, however, that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great and sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

**Section 3B.03. Notification of New or Revised Assessment.** - When real property is assessed for the first time or when an existing assessment is increased or decreased, the city assessor concerned shall within thirty (30) days give written notice of such new or revised assessment to the person in whose name the property is declared, The notice may be delivered personally or by registered mail or through the assistance of the punong barangay to the last known address of the person to be served.

**Section 3B.04. Appraisal and Assessment of Machinery.** - (a) The fair market value of a brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of a machinery by its estimated economic life and multiplied by the replacement or reproduction cost.

- (b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost is foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central bank.

**Section 3B.05. depreciation Allowance for Machinery.** For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: provided, however, that the

remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

## **CHAPTER 4: ASSESSMENT APPEALS**

### **Article A: Local Board of Assessment Appeals**

**Section 4A.01. Local Board of assessment Appeals.** – Any owner or person having legal interest in the property who is not satisfied with the action of the city assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the city by filling a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

**Section 4A.02. Organization, Powers, Duties, and function of the Local Board of assessment Appeals.** – (a) The Board of Assessment Appeals of the Province or city shall be composed of the Registrar of Deeds, as Chairman, the provincial or city prosecutor and the provincial, or city engineer as members, who shall serve as such in an ex officio capacity without additional compensation.

- (a) The chairman of the Board shall have the power to designate any employee of the province or city to serve as secretary to the Board also without additional compensation.
- (b) The chairman and members of the Board of Assessment appeals of the province or city shall assume their respective positions without need of further appointment or special designation immediately upon effectivity this Code. They shall take an oath or affirmation of office in the prescribed form.
- (c) In provinces and cities without a provincial or city engineer, the district engineer shall serve as member of the Board. In the absence of the Registrar of Deeds, or the provincial or city prosecutor, or the provincial or district engineer, the persons performing their duties, whether in an acting capacity or as duly designated officer-in-charge, shall automatically become the chairman or member, respectively, or the said Board, as the case may be.

**Section 4A.03. Meetings and Expenses of the Local Board of Assessment Appeals.** - (a) The Board of Assessment Appeals of the province or city shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per siems or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

- (c) all expenses of the Board shall be charged against the general fund of the province or city, as the case may be. The sanggunian concerned shall appropriate the necessary funds to enable the Board to operate effectively.

**Section 4A.04. Action by the Local Board of Assessment Appeals.** – (a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of suct appeal. The Board, after hearing shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

- (c) The secretary of the board shall furnish the owner of the property or the person having legal interest therein and the provincial or city assessor with a copy of the decision of the Board. In case the provincial or city assessor concurs in the revision or the assessment, it shall be his duty to

notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals, as provided under R.A. 7160, the Local Government Code of 1991, The decision of the Central Board shall be final and executory.

**Section 4A.05. Effect of appeal on the Payment of Real property Tax.** – Appeal on assessments of real property made under the provisions under R.A. No. 7160, the local government code of 1991, shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the city assessor, *without prejudice to subsequent adjustment depending upon the final outcome of the appeal.*

### **Article B: Imposition of Real Property Tax**

**Section 4B.01. Exemptions from Real Property Tax.** – The following are exempted from payment of the real property tax:

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly, and exclusively used by the local water districts and government-owned or –controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided under R.A. No. 6938; and
- (e) Machinery and equipment used for pollution control and environment protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or –controlled corporation are hereby withdrawn upon the effectivity of R.A. No. 7160, the Local government Code of 1991.

### **Article C: MISCELLANEOUS PROVISIONS**

**Section 4C.01. Rules and Regulations in the General Revision of Assessment and Property Classification;**

1. As far as properly applicable, this Schedule of Base Unit Market Values of Lands and Schedule of Base Unit Cost of Buildings and other structures shall be controlling, but where the property to be assessed is of a kind not classified in this schedule or of a kind where the base value is not herein fixed, it shall be appraised at its full and true value independently of this schedule and assessed for taxation purposes at a uniform level of percentage of fixed value.
2. Industrial lands, where the base value is not herein fixed, it shall be appraised at its full and true value independently of this schedule and assessed for taxation purposes at a uniform level of percentage of fixed value.
3. The computation of the assessed value of real property such as residential, commercial, industrial and agricultural shall be based on the actual use of the property regardless of its location and whoever uses it.

4. Wasteland (agricultural) such as those lands which are rocky in nature and of uneven topography, or those lands which are suitable for cultivation, as certified by the City Agriculturist together with the sketch plan of the lot indicating the area, shall be appraised at 50% of the applicable rate as classified in accordance with the class for which the land is principally cultivated.
5. Assessment level to be applied to the current market values shall be EIGHT ( 8 %) percent for residential lands, TWENTY FOUR ( 24 %) per cent for agricultural lands, THIRTY TWO ( 32 %) per cent for commercial lands/ industrial lands, Mineral lands FORTY (40%) and TWENTY ( 20 %) for timberlands.
6. BASIC TAX (Basic) RATE to be applied to the current assessed value shall be ONE ( 1 % ) PERCENT for Residential, commercial, industrial, agricultural, mineral and timberlands, and ONE ( 1 % ) for the SPECIAL EDUCATIONAL FUND (SEF).
7. Roads or streets in the urban subdivision or agricultural lands, converted to subdivision unless already donated and turned over to the government shall be listed separately as taxable in the name of the subdivision owner and shall be valued on the basis of the cost of cementing, asphaltting and paving with gravel and sands. An estimate of such cost in square meter shall be appraised at 20% or their total estimated cost.
8. All lands, buildings and other improvements actually, directly and exclusively used for hospital, cultural, or scientific purposes and those owned and used by local water districts and government-owned or controlled corporations rendering essential public services in the supply of water and/or generation and transmission of electric power shall be classified as SPECIAL.
9. Assessment Levels to be applied to the current market values on SPECIAL CLASSES of real property shall be ten (10%) per cent.
10. Machinery shall embrace machines, equipment, mechanical contrivances, instruments, appliances and apparatus attached to the real estate. It shall include the physical facilities available for production, as well as the installations and appurtenant service facilities, together with all those not permanently attached to the real estate but are actually, directly and essentially used to meet the needs of the particular industry, business or works, which by their very nature and purpose are designed for an essential to manufacturing, commercial, mining, industrial or agricultural purposes.
11. Assessment Levels of machineries to be applied to the current market values shall be forty (32%) per cent for agricultural, fifty (40%) per cent for residential and eighty (64%) per cent for commercial and industrial
10. For the purpose of establishing a fourteen (14) digit Property Index Numbering system, it is hereby prescribed that the following code numbers are assigned to the Poblacion and the different barangays (barrio) of this city, to wit;

/218 /            /00/            /0000/            /000/            /00/  
**City Index    Dist. Index    Brgy. Index    Section Index    Permanent parcel No.**

**For District Code:**

| DISTRICT INDEX NUMBER | BARANGAY |
|-----------------------|----------|
| 01                    | Villasol |
|                       | Bugay    |
|                       | San Jose |

|           |   |
|-----------|---|
|           | <b>Mandu-ao</b>   |
|           |   |
| <b>02</b> | <b>Dawis</b><br><b>Banay-banay</b><br><b>Ali-is</b><br><b>Tabuan</b><br><b>Narra</b>            |
|           |   |
| <b>03</b> | <b>Kalamtukan</b><br><b>Tayawan</b><br><b>Kalumboyan</b><br><b>Minaba</b>                       |
|           |   |
| <b>04</b> | <b>Nangka</b><br><b>Cansumalig</b><br><b>San Isidro</b><br><b>Maninijon</b><br><b>Villareal</b> |
|           |   |
| <b>05</b> | <b>San Miguel</b><br><b>San Roque</b><br><b>Pagatban</b><br><b>Malabugas</b><br><b>Banga</b>    |
|           |   |
| <b>06</b> | <b>Ubos</b><br><b>Poblacion</b><br><b>Suba</b><br><b>Tinago</b><br><b>Boyco</b>                 |

***For Barangay Index Number:***

| <b>BARANGAY:</b>  | <b>NUMBER:</b> |
|-------------------|----------------|
| <b>Poblacion</b>  | <b>0001</b>    |
| <b>Ali-is</b>     | <b>0002</b>    |
| <b>Banaybanay</b> | <b>0003</b>    |
| <b>Banga</b>      | <b>0004</b>    |
| <b>Boyco</b>      | <b>0005</b>    |
| <b>Bugay</b>      | <b>0006</b>    |
| <b>Cansumalig</b> | <b>0007</b>    |
| <b>Dawis</b>      | <b>0008</b>    |
| <b>Kalamtukan</b> | <b>0009</b>    |
| <b>Kalumboyan</b> | <b>0010</b>    |
| <b>Malabugas</b>  | <b>0011</b>    |
| <b>Mandu-ao</b>   | <b>0012</b>    |
| <b>Maninijon</b>  | <b>0013</b>    |
| <b>Minaba</b>     | <b>0014</b>    |
| <b>Nangka</b>     | <b>0015</b>    |
| <b>Narra</b>      | <b>0016</b>    |
| <b>Pagatban</b>   | <b>0017</b>    |
| <b>San Isidro</b> | <b>0018</b>    |
| <b>San Jose</b>   | <b>0019</b>    |
| <b>San Miguel</b> | <b>0020</b>    |
| <b>San Roque</b>  | <b>0021</b>    |

|                        |             |
|------------------------|-------------|
| <b>Suba</b>            | <b>0022</b> |
| <b>Tabuan</b>          | <b>0023</b> |
| <b>Tayawan</b>         | <b>0024</b> |
| <b>Tinago</b>          | <b>0025</b> |
| <b>Ubos</b>            | <b>0026</b> |
| <b>Villareal</b>       | <b>0027</b> |
| <b>Villasol (Bato)</b> | <b>0028</b> |

11. All perennial plants and trees are taxable except those that are still non-bearing or newly planted which are to be considered as non-utilizable improvements and as such, exempt from taxation.

12. This Schedule of Market Values, which shall take effect on January 1, 2014 shall remain in full force and effect unless or until the same is otherwise modified or revised by the City Assessor subject to review by the Honorable Members of the Sanggunian Panglunsod.

## **CHAPTER 5: ADMINISTRATIVE PROVISIONS**

### **Article A: Penal provisions**

**Section 5A.01.** Any local official and any person or persons dealing with him who violate the prohibitions provided in Section 89 of Book I of the Local Government Code, shall be punished with imprisonment of from six (6) months and one (1) day to six (6) years, or a fine of not less than Three Thousand Pesos ( Php 3,000.00) nor more than Ten Thousand Pesos (Php 10,000.00), or both imprisonment and fine, at the discretion of the court.

**Section 5A.02.** The same Section 89 of the Local Government Code of 1991 enumerates the following prohibited business and pecuniary interest:

- (1) Engaging in any business transaction with the local government unit in which he is an official or employee or over which he has the power or supervision, or with any of its authorized boards, officials, agents or attorneys, whereby money is to be paid, or property of any other thing of value is to be transferred, directly or indirectly, out of the resources of the local government unit to such person or firm;
- (2) Holding such interest in any cockpit or other games licensed by a local government unit;
- (3) Purchasing any real estate or other property forfeited in favor of such local government unit for unpaid taxes or assessment, or by virtue of a legal process at the instance of the said local government unit;
- (4) Being a surety for any person contracting or doing business with the local government unit for which a surety is required; and
- (5) Possessing or using any public property of the local government unit for private purpose.

**Section 5A.03.** Any officer charged with the duty of assessing real property who willfully fails to assess, or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under assesses any real property, or who

