



OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. CO 37- 2019

Series of 2019

**AN ORDINANCE PRESCRIBING THE REVISED SCHEDULE OF FAIR MARKET VALUES OF LANDS AND BASIC UNIT CONSTRUCTION COSTS FOR BUILDINGS AND OTHER STRUCTURES ON NEW CONSTRUCTIONS/IMPROVEMENTS FOR THE REVISION OF REAL PROPERTY ASSESSMENTS IN THE CITY OF BACOR, CAVITE AND PROVIDING PENALTIES FOR VIOLATIONS HEREOF.**

Sponsored by: Hon. Roberto L. Advincula, Hon. Miguel N. Bautista, Hon. Rowena Bautista-Mendiola, Hon. Leandro A. De Leon, Hon. Mac Raven Espiritu, Hon. Adrielito G. Gawaran, Hon. Victorio L. Guerrero, Jr., Hon. Hernando C. Gutierrez, Hon. Alejandro F. Gutierrez, Hon. Roberto R. Javier, Hon. Gaudencio P. Nolasco, Hon. Alde Joselito F. Pagulayan, Hon. Reynaldo D. Palabrica and Hon. Michael E. Solis.

**WHEREAS**, Section 212 of Republic Act No. 7160 (the "Local Government Code of 1991") provides that "before any general revision of property assessment is made xxx there shall be prepared a schedule of fair market values by the provincial, city and the municipal assessors xxx."

**WHEREAS**, Section 219 of Republic Act No. 7160 provides that the provincial, city, or municipal assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the said law and every three (3) years thereafter.

**WHEREAS**, the last time the local government of Bacoor revised its real property assessments was in 2010.

**WHEREAS**, Section 4 of Republic Act No. 10160 (the "Charter of the City of Bacoor") which took effect in 2012, gave the city government the power to levy taxes, fees, and charges, while Section 57 of the same law prohibited the city government from increasing the rates of local taxes to be imposed within its territorial jurisdiction within five (5) years from the city government's acquisition of corporate existence.

**WHEREAS**, the City of Bacoor came into existence on 24 June 2012 with the ratification of its Charter and ever since then, the city government has not passed an ordinance increasing local taxes.

**WHEREAS**, the collection of revenues enables the government to deliver basic services to the people.

**NOW THEREFORE, BE IT ORDAINED** by the 4<sup>th</sup> Sangguniang Panlungsod of the City of Bacoor that:

**SECTION 1. SHORT TITLE.** This Ordinance shall also be known as the "2019 General Revision of Real Property Assessments Ordinance of Bacoor".

**SECTION 2. SCOPE AND APPLICABLE LAWS/REGULATIONS.** This Ordinance shall prescribe the schedule of fair market values for all real properties and basic unit construction cost for buildings, real properties undeclared for real property taxation purposes, and other structures including newly constructed/renovated buildings and improvements thereto located in the City of Bacoor, Cavite, to be used as the basis for the classification, approval and general revision of real property assessments within the City of Bacoor as mandated by Section 219 of RA 7160 and other applicable laws and government regulations.

**SECTION 3. DEFINITIONS.** As used herein, the following terms shall mean:

- (a) "**Acquisition Cost**" refers either to (1) newly-acquired machinery not yet depreciated and appraised within the year of its purchase, or (2) to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site;
- (b) "**Actual Use**" refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
- (c) "**Ad Valorem Tax**" is a levy on real property determined on the basis of a fixed proportion of the value of the property;
- (d) "**Agricultural Land**" is land devoted principally to the 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, timber, residential, commercial or industrial land;
- (e) "**Appraisal**" is the act or process of determining the value of real property as of a specified date for a specific purpose;
- (f) "**Assessment**" is the act or process of determining the value of a real property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;
- (g) "**Assessment Level**" is the percentage applied to the fair market value to determine the taxable value of the property;
- (h) "**Assessed Value**" is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;
- (i) "**Buildings**" - any enclosed or open structure other than a boundary wall or fence, occupying more than three (3) square meters with the following sub-categories;



## 1. Residential Buildings

- |                                      |                   |  |
|--------------------------------------|-------------------|--|
| <p>a. <b>Accessoria or House</b></p> | <p><b>Row</b></p> | <ul style="list-style-type: none"> <li>- a house with not more than two storeys entirely separated from one another by walls and with an independent entrance for each dwelling unit.</li> </ul>   |
| <p>b. <b>Apartment</b></p>           |                   | <ul style="list-style-type: none"> <li>- a room or suite situated within an apartment building leased by its owner/s for a fixed period and for a fixed monthly rental.</li> </ul>   |
| <p>c. <b>Apartment Building</b></p>  |                   | <ul style="list-style-type: none"> <li>- a building (may be a high-rise building, condominium, townhouse, house, or adjoining row houses) comprised of residential units being leased by its owner/s for a fixed term and for a fixed monthly rental.</li> </ul> |
| <p>d. <b>Boarding House</b></p>      |                   | <ul style="list-style-type: none"> <li>- a house containing multiple sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid by the month or week, pursuant to a previous arrangement or agreement.</li> </ul>                    |
| <p>e. <b>Family Residence -</b></p>  |                   | <ul style="list-style-type: none"> <li>- a building used as a house or residence of family/ies living independently from one another, each occupying one or more rooms as a single housekeeping unit.</li> </ul>   |
| <p>f. <b>Staff House</b></p>         |                   | <ul style="list-style-type: none"> <li>- residential building maintained or rented, or</li> </ul>  |

both, by an employer for the board and lodging of its employees.

## 2. **Commercial Buildings**

### a. **Accessory Building**

- a building subordinate to the main building on the same lot and used for purposes customarily incidental to those of the main building, such as servant's quarters, garage, pump house, laundry, etc.

### b. **Auditorium**

- a room, hall, or building used for lectures, speeches, or concerts;

### c. **Cinema**

- a building devoted to the public exhibition of theatrical plays, motion pictures, concerts, dance shows, and other similar forms of entertainment.

### d. **Cockpit**

-a place for cockfighting.

### e. **Columbarium**

-a place for the respectful and usually public storage of cinerary urns (containers made of various materials holding cremated human or animal remains), often built partly or completely underground. It is also a vault having niches for funeral urns.

### f. **Condominium**

-title to a unit of real property which, in reality, pertains to the airspace which an apartment, store or office occupies. The condominium owner also owns a common tenancy

with other unit owners in the common areas such as the hallways, driveways, elevators, and recreation and landscaped areas which are managed by a building manager or by the tenants themselves.

**g. Convention Hall**

-a large room for assemblies or gatherings usually equipped with seats.

**h. Convenience Store**

-a small retail establishment for goods often operated as part of a franchise that is open for long hours.

**i. Clubhouse**

-a building having a bar and other facilities for the members of a club.

**j. Funeral Parlor**

-a building where funeral services are rendered in exchange for payment of a fixed fee.

**k. Gasoline Station**

-a structure used for the sale of petroleum based products used for fuel and other automotive supplies.

**l. Gymnasium**

-a building containing appropriate space and equipment for various indoor sports activities that typically include spectator accommodations, locker and shower rooms, offices, and/or classrooms.

**m. Hangar**

-a large building with an extensive floor area used for sheltering aircraft.

- n. **Hotel/Motel/Inn** -a building with multiple rooms usually occupied by one or more persons who pay rent computed on a daily or hourly basis.
- o. **Office Building** -a building comprised of separate units leased out to entrepreneurs or professionals for the conduct of office work or business activities, or for the practice of various professions.
- p. **Recreational Building** -a building used for recreational purposes like a bowling or billiard hall, nightclub, clubhouse, bingo etc.
- q. **Restaurant** -a place where cooked food and beverages are served to paying customers.
- r. **Shop** -a structure mainly used for the practice of a trade or craft.
- s. **Shopping Mall** -a large building or series of connected buildings containing a variety of retail stores, restaurants, cinemas, and other commercial establishments synonymous with "commercial malls".
- t. **Supermarket/Shopping Center** -a large store selling a wide range of household items and food products to the public.
- u. **Warehouse** -a building used for the storage of various items or



materials in exchange for the payment of rent for a fixed period.

v. **Wellness Center**

-an establishment devoted to the promotion of health and wellness such as massage parlor, health clinic, maternity clinic, lying-in clinic, etc.

3. **Industrial Buildings**

a. **Biotech Buildings**

-highly specialized flex buildings that support a range of laboratory space where chemicals, drugs or other material or biological matter are tested and analyzed. This type of building requires extensive plumbing and water distribution, direct ventilation and specialized piped utilities. In addition, some may offer accurate temperature and humidity controls, dust control, and heavy power. Often these types of buildings are located together in campus-like fashion with extensive landscaping, extensive surface parking and open space.

b. **Cold/Refrigeration Buildings**

-specialized industrial buildings that offer large capacity cold storage such as cooler (34°F) and freezer (-10 to 0 °F) rooms. They are often used as a distribution center for food products such as meat, produce, prepared meals, dairy, etc.

c. **Factory**

-a building housing

specialized machineries or equipment used for the production of various goods.

**d. Flex Buildings**

- buildings that cover a broad range of uses and often is used to combine one or more uses in a single facility, including office space, research and development (R&D), showroom retail sales, light manufacturing research and development (R&D) and even small warehouse and distribution uses. Flex buildings typically have ceiling heights under 18 feet and have a higher percentage of office space than larger industrial buildings.

**e. Parking Buildings**

-single story or multi-story structures where motor vehicles may be parked by its owners or operators for a fixed fee paid to the owner or operator of the said buildings.

**f. Processing Plants**

-a factory where raw materials are treated or prepared by a special method especially one where food is treated in order to preserve it.

**g. Showroom Buildings**

-buildings that combine retail display space with extensive onsite storage and distribution.

**h. Telecom/Data Hosting Centers**

-highly specialized industrial buildings located in close proximity to major



communications trunk lines with access to an extremely large and redundant power supply capable of powering extensive computer servers and telecom switching equipment. These buildings have reinforced floor slabs capable of supporting the weight of the electrical and computer equipment as well as backup generators, and specialized HVAC. They may also include raised flooring to handle cooling and extensive cabling. These buildings may also be called *Switching Centers*, *Cyber Centers*, *Web Hosting Facilities*, *Call Centers*, *Online Gaming Operations*, or *Telecom Centers*.

**i. *Treatment Plants***

-an installation used to purify contaminated substances that may be solid, liquid and/or semi-solids such as sewage treatment plants.

**4. *Institutional Buildings***

**a. *Church/Other Religious Institutions***

- a building exclusively used for religious activities and/or as a place of worship.

**b. *Hospital Building***

- a building mainly used in caring for or the treatment of of sick persons having at least 10 patient beds.

c. **Memorial Park/Cemetery**

- land used for the burial/interment of the dead and their remains which may be comprised of traditional monument and gravestone type cemetery/ies, a lawn cemetery or more of a park with areas of lawn, trees, extensive flower beds and architectural features.

d. **School Building**

-a building exclusively used for educational or for the attainment of basic and higher learning, duly recognized by the government.

5. **Agricultural Buildings**

a. **Animal Shed**

- an open or closed structure or shed for livestock or for raising of poultry or piggery.

b. **Grain Mill**

- a structure mainly used for milling of rice and other agricultural products

(j) "**Commercial Land**" is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land. Commercial lands are further classified as follows:

1. **First Class Commercial Land or "C-1"** - are lands actually used for commercial or business activities, situated along a national/provincial road within the vicinity of a commercial district as identified in the Zoning Ordinance of the City of Bacoor where vehicular/pedestrian flows are exceptionally busy and where there is preponderance of high rise buildings or commercial establishments. It is located where the Highest Trading in the City takes place

and wherein Hospital or Colleges/Universities or Malls are in the vicinity.

2. **Second Class Commercial Land or "C-2"** – are lands located along provincial, city, or barangay roads within the indicated vicinity for a commercial district as identified in the Zoning Ordinance of the City of Bacoor, where vehicular and pedestrian traffic flow are heavy, and where high rise commercial or business buildings are situated. It is considered as the next lot or interior lot adjacent to C1.
3. **Third Class Commercial Land or "C-3"**- are lands situated along provincial/city/barangay roads, where vehicular and pedestrian traffic flow are slightly heavy, and where mixed commercial/residential structures are erected. These are lots adjoining C-2.
4. **Fourth Class Commercial or "C-4"** - are lands situated along a residential street, where residences are located, devoted to commercial activities. They command land values that are lowest among all commercial land types.

(k) **"Construction"** is a process of constructing a building or infrastructure. It includes the planning, designing, and/or financing of the project until it is ready to use. For purposes of this Ordinance and to be consistent with the provisions of the National Building Code, all buildings should be classified or identified according to the types set out below, viz:

- a. **Type I** - Buildings made of wood construction or other organic materials such as, but not limited to, nipa huts, cabanas, cottages, and the like with no or very little fire-resistant qualities or materials.
- b. **Type II** - Buildings made of wood construction with protective fire-resistant materials and capable of being one-hour-resistive throughout. Except, that permanent, non-bearing partitions may use fire-retardant treated wood within the framing assembly.
- c. **Type III** - Buildings made of masonry and wood construction with structural elements or materials permitted by the National Building Code: Provided, that the building should be one-hour



fire resistive throughout. Exterior wall should be of incombustible fire-resistive construction.

- d. **Type IV** - Buildings made of steel, iron, concrete, or masonry construction with walls, ceilings, and permanent partitions made of incombustible, fire resistive materials. Except, that permanent non-bearing partitions of one-hour fire resistive construction may use fire-retardant treated wood within the framing assembly.
- e. **Type V** - Buildings that are built to be fire-resistive. Its structural elements should be of steel, iron, concrete, or masonry construction. Walls, ceilings, and permanent partitions should be of incombustible fire-resistive construction.

(l) "**Convent**" is the building occupied by a community of persons devoted to a religious life under a superior;

(m) "**Corner Influence**" refers to the additional value to land resulting from its location at, or near, an intersection.

(n) "**Depreciated Value**" is the value remaining after deducting depreciation from the acquisition cost;

(o) "**Dormitory**" is a building primarily providing sleeping and residential quarters to a large number of people that are enrolled in boarding schools, high schools, colleges, or universities;

(p) "**Economic Life**" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;

(q) "**Fair Market Value**" is the price at which a real property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

(r) "**Idle Land**" refers to land that was cultivated but is now in a state of disuse;

(s) "**Improvement**" is a valuable addition made to a real 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. It also includes value added to a residential building by reason of renovation work;

- (t) "**Industrial Land**" is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;
- (u) "**Land Reclamation**" is the process of creating new land from oceans, riverbeds, or lakes
- (v) "**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;
- (w) "**Market**" any place where sellers of goods or services can meet with buyers of those goods or services;
- (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) "**Reassessment**" is the assigning of new assessed values to real property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property;
- (z) "**Reclaimed Land**" newly created land through the process of land reclamation;
- (aa) "**Remaining Economic Life**" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
- (bb) "**Remaining Value**" is the value corresponding to the remaining useful life of the machinery;
- (cc) "**Remodeling**" or "**Renovation**" refers to the making of improvements on an existing building or house;
- (dd) "**Replacement or Reproduction Cost**" is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material; and



(ee) "**Residential Land**" is land principally devoted to habitation. It is comprised of the following sub-classifications:

1. **First Class Residential Land or "R-1"** – lands located along national, city, or provincial roads, where vehicular and pedestrian flow are slightly heavy, and where mixed-purpose, multi-storey residential buildings are located. It commands the highest land values among all residential land categories.
2. **Second Class Residential Land or "R-2"** – are lands situated along national, provincial, or city roads, where vehicular and pedestrian traffic are busy, and where mixed, high-rise buildings are erected. Lands falling under this category are valued next to R-1.
3. **Third Class Residential Land or "R-3"** – lands located along national, provincial, or city roads, where vehicular and pedestrian traffic are fairly busy, and where mixed residential buildings are erected. Lands falling under this category are valued next to R-2.
4. **Fourth Class Residential Land or "R-4"** - lands located along barangay roads or other streets, where vehicular and pedestrian traffic are light to moderate, and where residential buildings are erected. Lands falling under this category are valued next to R-3.
5. **Fifth Class Residential Land or "R-5"** - lands located along streets, where vehicular and pedestrian traffic are light, and where residential buildings are erected. Lands falling under this category command the lowest value among all residential land types. Presence of informal settlers.

(ff) "**Revision of general assessment**" is the process by which the assessed values of real properties in the City of Bacoor are adjusted or modified by virtue of an ordinance.

(gg) "**Stripping Method**" process through which the market values of portion of a lot adjoining a road is reduced or increased depending on how far it is from the road.

(hh) "**Sunken Areas**" is a portion of a lot or area that are either submerged or has a lower elevation than the lots or areas adjoining the former.

**SECTION 4. REVISION OF SCHEDULE OF FAIR MARKET VALUES.** The Schedule of Fair Market Values (SMV) for all types of land and Basic Unit Construction Cost for Buildings (BUCCB) and other structures on new Constructions/Improvements



whether for residential, commercial and industrial uses in the City of Bacoor is hereby ADOPTED and APPROVED, in the manner as follows:

4.1) LANDS

PROPOSED

4.1.a Commercial

Location, Boulevard, Avenue, Street, etc	2008 Market Value per Sq.M.	2019 Market Value per Sq.M.	Sub- Classification
Along Emilio Aguinaldo Highway			
Panapaan	3,000.00	8,550.00 - 11,760.00	C - 1
Real	2,250.00	8,550.00 - 11,760.00	C - 1
Habay	3,000.00	8,550.00 - 11,760.00	C - 1
Salinas	2,250.00	8,550.00 - 11,760.00	C - 1
Talaba	3,000.00	8,550.00 - 11,760.00	C - 1
Coastal Road	3,000.00	8,550.00 - 11,760.00	C - 1
Talaba-Las Piñas Road (Diversion)	3,000.00	8,550.00 - 11,760.00	C - 1
Quirino Avenue- Talaba-Zapote	3,000.00	8,550.00 - 11,760.00	C - 1
Along Tirona Highway			
Habay	3,000.00	8,550.00 - 11,760.00	C - 1
Dulong Bayan	3,000.00	8,550.00 - 11,760.00	C - 1
Mabolo	3,000.00	8,550.00 - 11,760.00	C - 1
Location, Boulevard, Avenue, Street, etc	2008 Market Value per Sq.M.	2019 Market Value per Sq.M.	Sub- Classification
Along Evangelista Street			
Talaba	3,000.00	8,550.00 - 11,760.00	C - 1
Maliksi	1,800.00	4,780.00 - 6,580.00	C - 2
Kaingen	2,250.00	4,780.00 - 6,580.00	C - 2
Digman	1,600.00	4,780.00 - 6,580.00	C - 2
Taging Dagat	1,600.00	4,780.00 - 6,580.00	C - 2
Daan Bukid	1,300.00	3,360.00 - 4,620.00	C - 3
Campo Santo	1,250.00	3,360.00 - 4,620.00	C - 3
Alima	1,600.00	4,780.00 - 6,580.00	C - 2
Sinaguelasan	1,250.00	4,780.00 - 6,580.00	C - 2
Banalo	1,600.00	4,780.00 - 6,580.00	C - 2
Panapaan Road	1,500.00	4,780.00 - 6,580.00	C - 2
Niog Road	3,000.00	4,780.00 - 6,580.00	C - 2
Along Bacoor Boulevard (Molino Blvd)			
Talaba	3,000.00	8,550.00 - 11,760.00	C - 1
Niog	3,000.00	8,550.00 - 11,760.00	C - 1

Aniban	3,000.00	8,550.00 - 11,760.00	C - 1
Bayanan	1,320.00	8,550.00 - 11,760.00	C - 1
Mambog	1,800.00	8,550.00 - 11,760.00	C - 1
Molino	3,000.00	8,550.00 - 11,760.00	C - 1
Along Bacoor-Dasma (Molino) Road			
Aniban	1,800.00	4,780.00 - 6,580.00	C - 2
Ligas	1,680.00	4,780.00 - 6,580.00	C - 2
San Nicolas	3,000.00	4,780.00 - 6,580.00	C - 2
Molino I	2,000.00	4,780.00 - 6,580.00	C - 2
Molino II	2,000.00	4,780.00 - 6,580.00	C - 2
Molino III	3,000.00	8,550.00 - 11,760.00	C - 1
Molino IV	3,000.00	8,550.00 - 11,760.00	C - 1
Mambog- Bayanan Rd	1,800.00	4,780.00 - 6,580.00	C - 2
Avenida-Rizal	1,320.00	4,780.00 - 6,580.00	C - 2
GSIS Road	900.00	3,360.00 - 4,620.00	C - 3
Queens Row	900.00	3,360.00 - 4,620.00	C - 3

Location, Boulevard, Avenue, Street, etc	2008 Market Value per Sq.M.	2019 Market Value per Sq.M.	Sub-Classification
M. Magdiwang Road	900.00	3,360.00 - 4,620.00	C - 3
M. Alvarez Extension	900.00	3,360.00 - 4,620.00	C - 3
Salinas Street	2,250.00	4,780.00 - 6,580.00	C - 2
Daan Bukid	1,250.00	3,360.00 - 4,620.00	C - 3
Daang Hari Road	3,000.00	8,550.00 - 11,760.00	C - 1
All other Streets	1,250.00	3,360.00 - 4,620.00	C - 3

**4.1.b. Residential.-** the specific range of unit values for each sub-classification of residential lands shall be as follows:

Residential 1	PhP7,220.00 - PhP14,580.00
Residential 2	PhP4,600.00 - PhP 7,200.00
Residential 3	PhP2,900.00 - PhP 4,940.00
Residential 4	PhP1,850.00 - PhP 2,800.00
Residential 5	PhP 850.00 - PhP 1,820.00



The value of residential lands in the various barangays of the City of Bacoor shall be as follows:

<b>BARANGAY</b>	<b>2008 Market Value/ square meter</b>	<b>2019 Market Value/ square meter</b>	<b>Sub- Classification</b>
BACOR WEST (DISTRICT I)			
1.ALIMA	780.00 - 1,600.00	850.00 – 7,200.00	R -2,3,4,5
2.ANIBAN I	750.00 - 1,800.00	850.00 – 4,940.00	R -3,4,5
3.ANIBAN II	750.00 - 1,800.00	850.00 – 4,940.00	R -3,4,5
4.ANIBAN III	750.00 - 1,800.00	850.00 – 4,940.00	R -3,4,5
5.ANIBAN IV	750.00 - 1,800.00	850.00 – 4,940.00	R -3,4,5
6.ANIBAN V	750.00 - 1,800.00	850.00 – 4,940.00	R -3,4,5
7.BANALO	1,100.00 - 1,600.00	2,900.00 – 7,200.00	R - 2,3
8.CAMPOSANTO	800.00 - 1,300.00	850.00 – 7,200.00	R - 3,4,5
9.DAAN BUKID	800.00 - 1,200.00	850.00 – 4,940.00	R -3,4,5
10.DIGMAN	800.00 - 1,600.00	850.00 – 7,200.00	R -2,3,4,5
11.DULONG BAYAN	1,250.00 - 3,000.00	2,900.00 – 7,200.00	R - 2,3
12.HABAY I	1,250.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
13.HABAY II	1,250.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
14.KAINGEN	1,250.00 - 2,250.00	850.00 – 7,200.00	R -2,3,4,5
15.LIGAS I	700.00 - 1,680.00	2,900.00 – 7,200.00	R -2,3
16.LIGAS II	700.00 - 1,680.00	2,900.00 – 7,200.00	R -2,3
17.LIGAS III	700.00 - 1,680.00	2,900.00 – 7,200.00	R -2,3
18.MABOLO I	1,800.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
19.MABOLO II	1,800.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
20.MABOLO III	1,800.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
21.MALIKSI I	1,250.00 - 2,000.00	850.00 – 7,200.00	R -2,3,4,5
22.MALIKSI II	1,250.00 - 2,000.00	850.00 – 7,200.00	R -2,3,4,5
23.MALIKSI III	1,250.00 - 2,000.00	850.00 – 7,200.00	R -2,3,4,5
24.NIOG I	1,500.00 - 2,000.00	4,600.00 – 14,580.00	R - 1,2
25.NIOG II	1,500.00 - 2,000.00	4,600.00 – 14,580.00	R - 1,2
26.NIOG III	1,500.00 - 2,000.00	4,600.00 – 14,580.00	R - 1,2
27.PANAPAAN I	1,000.00 - 3,000.00	4,600.00 – 14,580.00	R 1,2
28.PANAPAAN II	1,000.00 - 3,000.00	4,600.00 – 14,580.00	R -1,2
29.PANAPAAN III	1,000.00 - 3,000.00	4,600.00 – 7,200.00	R -1,2
30.PANAPAAN IV	1,000.00 - 3,000.00	4,600.00 – 7,200.00	R - 1,2
31.PANAPAAN V	1,000.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
32.PANAPAAN VI	1,000.00 - 3,000.00	4,600.00 – 14,580.00	R - 1,2
33.PANAPAAN VII	1,000.00 - 3,000.00	4,600.00 – 14,580.00	R -1,2
34.PANAPAAN VIII	1,000.00 - 3,000.00	4,600.00 – 7,200.00	R -2,3
35.REAL I	850.00 - 2,250.00	2,900.00 - 7,200.00	R -2,3
36.REAL II	850.00 - 2,250.00	2,900.00 - 7,200.00	R -2,3
37.SALINAS I	1,130.00 - 2,250.00	2,900.00 – 7,200.00	R -2,3
38.SALINAS II	1,130.00 - 2,250.00	2,900.00 – 7,200.00	R -2,3
39.SALINAS III	1,130.00 - 2,250.00	2,900.00 – 7,200.00	R -2,3
40.SALINAS IV	1,130.00 - 2,250.00	2,900.00 – 7,200.00	R -2,3



41.SAN NICOLAS I	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3
42.SAN NICOLAS II	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3
43.SAN NICOLAS III	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3,4,5
44.SINEGUELASAN	800.00 - 1,250.00	850.00 - 7,200.00	R -2,3,4,5
45.TABING DAGAT	800.00 - 1,250.00	850.00 - 7,200.00	R - 2,3
46.TALABA I	1,200.00 - 3,000.00	2,900.00 - 7,200.00	R - 2,3
47.TALABA II	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
48.TALABA III	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
49.TALABA IV	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
50.TALABA V	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
51.TALABA VI	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
52.TALABA VII	1,200.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
53.ZAPOTE I	3,000.00	4,600.00 - 14,580.00	R - 1,2
54.ZAPOTE II	3,000.00	4,600.00 - 14,580.00	R - 1,2
55.ZAPOTE III	3,000.00	4,600.00 - 14,580.00	R - 1,2
56.ZAPOTE IV	3,000.00	4,600.00 - 14,580.00	R - 1,2
57.ZAPOTE V	3,000.00	4,600.00 - 14,580.00	R - 1,2
BACOR EAST (DISTRICT II)			
1.BAYANAN	600.00 - 1,320.00	4,600.00 - 14,580.00	R - 1,2
2.MAMBOG I	790.00 - 2,500.00	4,600.00 - 14,580.00	R - 1,2
3.MAMBOG II	790.00 - 2,500.00	4,600.00 - 14,580.00	R - 1,2
4.MAMBOG III	790.00 - 2,500.00	4,600.00 - 14,580.00	R - 1,2
5.MAMBOG IV	790.00 - 2,500.00	4,600.00 - 14,580.00	R - 1,2
6.MAMBOG V	790.00 - 2,500.00	4,600.00 - 14,580.00	R -1,2
7.MOLINO I	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3
8.MOLINO II	900.00 - 3,000.00	2,900.00 - 7,200.00	R - 2,3
9.MOLINO III	900.00 - 3,000.00	4,600.00 - 14,580.00	R - 1,2
10.MOLINO IV	900.00 - 3,000.00	4,600.00 - 14,580.00	R -1,2
11.MOLINO V	900.00 - 3,000.00	2,900.00 - 7,200.00	R -1,2
12.MOLINO VI	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3
13.MOLINO VII	900.00 - 3,000.00	2,900.00 - 7,200.00	R -2,3
14.QUEENS ROW EAST	900.00	2,900.00 - 7,200.00	R -2,3
15.QUEENS ROW WEST	900.00	2,900.00 - 7,200.00	R -2,3
16.QUEENS ROW CENTRAL	900.00	2,900.00 - 7,200.00	R -2,3

**4.1.1. INDUSTRIAL LAND.** All values applicable to commercial lands shall also apply to all industrial lands.

**4.1.2. AGRICULTURAL LAND.** All agricultural lands shall be valued at 15% of the lowest unit value of Fifth Class Residential (R-5) which is equivalent to PhP127.50/sq. meter.

**4.1.3. IDLE LAND.** Idle lands as defined under R.A. No. 7160 shall be subject to 5% additional tax.

**4.1.4. CORNER INFLUENCE.** The corner influence for residential lands and for commercial/industrial lands shall be 10%.

**4.2 BUILDINGS AND OTHER STRUCTURES.** The Schedule of Base Unit Construction Cost for Buildings and other Structures per square meter (Including Classification of Building/Structures and Type of Construction) shall be as follows:

FAMILY RESIDENCE			
TYPE	2003	TYPE	2019
I – A	9,870.00	V – A	16,450.00
I – B	7,500.00	V – B	12,500.00
II – A	6,940.00	IV – A	11,570.00
II – B	6,750.00	IV – B	11,250.00
II – C	5,170.00	IV – C	8,620.00
II – D	4,850.00	III – A	8,080.00
III – A	4,290.00	III – B	7,150.00
III – B	4,090.00	III – C	6,820.00
III – C	3,720.00	III – D	6,200.00
III – D	3,260.00	II – A	5,430.00
III – E	2,330.00	II – B	3,880.00
IV	1,860.00	I	3,100.00

ACCESSORIA OR ROW HOUSE			
TYPE	2003	TYPE	2019
I – A	7,250.00	V – A	12,080.00
I – B	5,280.00	V – B	9,700.00
II – A	5,540.00	IV – A	9,230.00
II – B	4,540.00	IV – B	7,570.00
II – C	4,030.00	IV – C	6,720.00
II – D	3,700.00	III – A	6,170.00
III – A	3,400.00	III – B	5,670.00
III – B	2,800.00	III – C	4,670.00
III – C	2,550.00	III – D	4,250.00
III – D	2,000.00	II – A	3,330.00
III – E	1,500.00	II – B	2,500.00
IV	1,200.00	I	2,000.00

APARTMENT BUILDING/APARTMENT BOARDING/STAFF HOUSE			
TYPE	2003	TYPE	2019
I – A	7,260.00	V – A	12,100.00
I – B	5,980.00	V – B	9,820.00
II – A	5,290.00	IV – A	8,820.00
II – B	5,100.00	IV – B	8,500.00
II – C	4,790.00	IV – C	7,980.00
II – D	4,280.00	III – A	7,130.00
III – A	3,370.00	III – B	5,620.00
III – B	3,100.00	III – C	5,170.00
III – C	2,880.00	III – D	4,800.00
III – D	2,780.00	II – A	4,630.00
III – E	2,330.00	II – B	3,880.00
IV	1,360.00	I	2,270.00

AUDITORIUM			
TYPE	2003	TYPE	2019
I – A	8,160.00	V – A	13,600.00
I – B	7,680.00	V – B	12,800.00
II – A	7,250.00	IV – A	12,080.00
II – B	6,880.00	IV – B	11,470.00
II – C	6,080.00	IV – C	10,130.00
II – D	5,360.00	III – A	8,930.00
III – A	4,810.00	III – B	8,020.00
III – B	4,530.00	III – C	7,550.00
III – C	3,860.00	III – D	6,430.00
III – D	3,500.00	II – A	5,830.00



HOTEL/MOTEL/INN			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	14,280.00
I – B	7,680.00	V – B	12,800.00
II – A	6,940.00	IV – A	11,570.00
II – B	6,150.00	IV – B	10,250.00
II – C	5,770.00	IV – C	9,620.00
II – D	5,310.00	III – A	8,850.00
III – A	4,500.00	III – B	7,500.00
III – B	3,900.00	III – C	6,500.00
III – C	3,770.00	III – D	6,280.00
III – D	3,110.00	II – A	5,180.00
III – E	2,320.00	II – B	3,870.00
IV	2,100.00		

ACCESSORY BUILDING			
TYPE	2003	TYPE	2019
I – A	4,990.00	V – A	8,320.00
I – B	4,630.00	V – B	7,720.00
II – A	3,930.00	IV – A	6,550.00
II – B	3,460.00	IV – B	5,770.00
II – C	3,000.00	IV – C	5,000.00
II – D	2,500.00	III – A	4,170.00
III – A	2,000.00	III – B	3,330.00
III – B	1,800.00	III- C	3,000.00
III- C	1,500.00	III – D	2,500.00
III – D	1,200.00	II – A	2,000.00
III – E	800.00	II – B	1,330.00
IV	650.00	I	1,080.00

OFFICE BUILDING			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	14,280.00
I – B	7,680.00	V – B	12,800.00
II – A	6,940.00	IV – A	11,570.00
II – B	6,150.00	IV – B	10,250.00
II – C	5,770.00	IV – C	9,620.00
II – D	5,310.00	III – A	8,850.00
III – A	4,500.00	III – B	7,500.00
III – B	3,900.00	III – C	6,500.00
III – C	3,770.00	III – D	6,280.00
III – D	3,110.00		
III – E	2,320.00		
IV	2,100.00		

CINEMA			
TYPE	2003	TYPE	2019
I – A	8,160.00	V – A	13,600.00
I – B	7,680.00	V – B	12,800.00
II – A	7,250.00	IV – A	12,080.00
II – B	6,880.00	IV – B	11,470.00
II – C	6,080.00	IV – C	10,130.00
II – D	5,360.00		

RECREATIONAL/GYMNASIUM/ COLISEUM/COCKPIT			
TYPE	2003	TYPE	2019
I – A	7,620.00	V – A	12,700.00
I – B	7,170.00	V – B	11,950.00
II – A	6,650.00	IV – A	11,080.00
II – B	6,070.00	IV – B	10,120.00
II – C	5,460.00	IV – C	9,100.00
II – D	4,910.00	III – A	8,180.00
III – A	4,250.00	III – B	7,080.00

CONDOMINIUM			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	14,280.00
I – B	7,680.00	V – B	12,800.00
II – A	6,940.00	IV – A	11,570.00
II – B	6,150.00	IV – B	10,250.00
II – C	5,770.00	IV – C	9,620.00
II – D	5,310.00	III – A	8,850.00
III – A	4,500.00	III – B	7,500.00



III – B	3,100.00	III- C	5,170.00
III- C	2,370.00	III – D	3,950.00

III – B	3,900.00		
III- C	3,770.00		
III – D	3,500.00		
III – E	8,160.00		
IV	7,680.00		

COLUMBARIUM/CLUBHOUSE			
TYPE	2003	TYPE	2019
I – A	7,250.00	V – A	12,080.00
I – B	6,470.00	V – B	10,780.00
II – A	5,900.00	IV – A	9,830.00
II – B	5,530.00	IV – B	9,220.00
II – C	4,870.00	IV – C	8,120.00
II – D	3,800.00	III – A	6,330.00

FACTORY/WAREHOUSE/HANGAR/COLD/REFRIGERATION BUILDINGS/PROCESSING PLANTS/TREATMENT PLANTS			
TYPE	2003	TYPE	2019
I – A	6,280.00	V – A	10,470.00
I – B	5,000.00	V – B	8,330.00
II – A	4,480.00	IV – A	7,470.00
II – B	4,100.00	IV – B	6,830.00
II – C	3,600.00	IV – C	6,000.00
II – D	3,000.00	III – A	5,000.00
III – A	2,500.00	III – B	4,170.00
III – B	2,300.00	III- C	3,830.00
III- C	2,100.00	III – D	3,500.00
III – D	1,800.00	II – A	3,000.00
III – E	1,500.00	II – B	2,500.00
IV	1,000.00	I	1,670.00

CHURCH/CONVENTION HALL/OTHER RELIGIOUS			
TYPE	2003	TYPE	2019
I – A	8,160.00	V – A	13,600.00
I – B	7,680.00	V – B	12,800.00
II – A	7,250.00	IV – A	12,080.00
II – B	6,880.00	IV – B	11,470.00
II – C	6,080.00	IV – C	10,130.00
II – D	5,360.00	III – A	8,930.00
III – A	4,810.00	III – B	8,020.00
III – B	4,530.00	III- C	7,550.00
III- C	3,860.00	III – D	6,430.00
III – D	3,500.00		
III – E	8,160.00		
IV	7,680.00		

SUPERMARKET/SHOP/CONVENIENCE STORE			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	14,280.00
I – B	7,280.00	V – B	12,130.00
II – A	6,360.00	IV – A	10,600.00
II – B	5,540.00	IV – B	9,230.00
II – C	5,040.00	IV – C	8,400.00
II – D	4,540.00	III – A	7,570.00
III – A	3,810.00	III – B	6,350.00
III – B	3,640.00	III- C	6,070.00
III- C	3,510.00	III – D	5,850.00
III – D	3,340.00		
III – E	3,200.00		
IV	3,100.00		

FUNERAL/WELLNESS PARLOR/ SHOP			
TYPE	2003	TYPE	2019
I – A		V – A	13,600.00
I – B		V – B	12,800.00
II – A		IV – A	12,080.00
II – B		IV – B	11,470.00
II – C		IV – C	10,130.00
II – D		III – A	8,930.00
III – A		III – B	8,020.00
III – B		III – C	7,550.00
III – C		III – D	6,430.00
III – D		II – A	5,830.00
III – E			
IV			

SHOPPING CENTER/MALL			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	14,280.00
I – B	7,280.00	V – B	12,130.00
II – A	6,360.00	IV – A	10,600.00
II – B	5,540.00	IV – B	9,230.00
II – C	5,040.00	IV – C	8,400.00
II – D	4,540.00		

GASOLINE STATION			
TYPE	2003	TYPE	2019
I – A	7,430.00	V – A	12,380.00
I – B	6,740.00	V – B	11,230.00
II – A	6,680.00	IV – A	11,130.00
II – B	5,540.00	IV – B	9,230.00
II – C	4,540.00	IV – C	7,570.00
II – D	4,030.00	III – A	6,720.00

RESTAURANTS			
TYPE	2003	TYPE	2019
I – A	8,160.00	V – A	13,600.00
I – B	7,680.00	V – B	12,800.00
II – A	7,250.00	IV – A	12,080.00
II – B	6,880.00	IV – B	11,470.00
II – C	6,080.00	IV – C	10,130.00
II – D	5,360.00	III – A	8,930.00
III – A	4,810.00	III – B	8,020.00
III – B	4,530.00	III – C	7,550.00
III – C	3,860.00	III – D	6,430.00
III – D	3,500.00	II – A	5,830.00
III – E	8,160.00		
IV	7,680.00		

ANIMAL SHED			
TYPE	2003	TYPE	2019
I – A		V – A	
I – B		V – B	
II – A		IV – A	
II – B		IV – B	
II – C		IV – C	
II – D	2,000.00	III – A	3,330.00

GRAIN MILL			
TYPE	2003	TYPE	2019
I – A		V – A	
I – B		V – B	
II – A		IV – A	
II – B		IV – B	
II – C		IV – C	
II – D	3,000.00	III – A	5,000.00

III – A	1,400.00	III – B	2,330.00
III – B	1,200.00	III- C	2,000.00
III- C	1,000.00	III – D	1,670.00
III – D	800.00	II – A	1,330.00
III – E	700.00	II – B	1,170.00
IV	400.00	I	670.00

III – A	2,500.00	III – B	4,170.00
III – B	2,300.00	III- C	3,830.00
III- C	2,100.00	III – D	3,500.00
III – D	1,800.00	II – A	3,000.00
III – E	1,500.00	II – B	2,500.00
IV	1,000.00	I	1,670.00

TELECOM/DATA HOSTING CENTERS/ PARKING BUILDINGS			
TYPE	2003	TYPE	2019
I – A		V – A	10,470.00
I – B		V – B	8,330.00
II – A		IV – A	7,470.00
II – B		IV – B	6,830.00
II – C		IV – C	6,000.00

SCHOOL BUILDINGS/HOSPITAL			
TYPE	2003	TYPE	2019
I – A	7,710.00	V – A	12,850.00
I – B	6,740.00	V – B	11,230.00
II – A	6,320.00	IV – A	10,530.00
II – B	5,310.00	IV – B	8,850.00
II – C	4,800.00	IV – C	8,000.00
II – D	4,520.00	III – A	7,530.00
III – A	4,340.00	III – B	7,230.00
III – B	3,700.00	III- C	6,170.00
III- C	3,260.00	III – D	5,430.00
III – D	2,960.00	II – A	4,930.00
III – E	2,410.00	II – B	4,020.00
IV	2,100.00	I	3,500.00

MEMORIAL			
TYPE	2003	TYPE	2019
I – A		V – A	13,600.00
I – B		V – B	12,800.00
II – A		IV – A	12,080.00
II – B		IV – B	11,470.00
II – C		IV – C	10,130.00
II – D		III – A	
III – A		III – B	
III – B		III- C	
III- C		III – D	
III – D		II – A	
III – E		II – B	
IV		I	

SHOWROOM BUILDINGS/FLEX BUILDING/BIOTECH BUILDINGS			
TYPE	2003	TYPE	2019
I – A	8,570.00	V – A	13,600.00
I – B	7,680.00	V – B	12,800.00
II – A	6,940.00	IV – A	12,080.00
II – B	6,150.00	IV – B	11,470.00
II – C	5,770.00	IV – C	10,130.00
II – D	5,310.00	III – A	8,930.00
III – A	4,500.00	III – B	8,020.00
III – B	3,900.00	III- C	7,550.00
III- C	3,770.00	III – D	6,430.00
III – D	3,500.00	II – A	5,830.00
III – E	8,160.00	II – B	4,020.00
IV	7,680.00	I	3,500.00



**4.3 SCHEDULE OF DEPRECIATION OF BUILDINGS AND OTHER STRUCTURES.** Owners or administrators of buildings and other structures shall be entitled to depreciation allowance in its current and fair market value in accordance with the following schedule, provided however that no further reduction shall be allowed when the residual value has been arrived at.

#### SCHEDULE OF DEPRECIATION

	V-C	V-B	V-A	IV-C	IV-B	IV-A	III-C	III-B	III-A
1st 5 yrs	1.80%	2.00%	2.20%	2.40%	2.40%	2.80%	3.00%	4.00%	4.00%
2nd 5 yrs	1.40%	1.80%	2.00%	2.20%	2.20%	2.40%	2.50%	3.50%	3.60%
3rd 5 yrs	1.20%	1.50%	1.70%	2.00%	2.00%	2.00%	2.50%	3.00%	3.20%
4th 5 yrs	1.00%	1.20%	1.30%	1.70%	1.70%	1.80%	2.00%	2.50%	3.00%
After 20 yrs	1.00%	1.00%	1.10%	1.40%	1.40%	1.60%	2.00%	2.00%	2.50%
Residual Value	40.00%	40.00%	37.00%	35.00%	33.00%	32.00%	30.00%	28.00%	20.00%

**4.3.1. WHEN HIGHER RATES OF DEPRECIATION CAN BE ALLOWED.** In excess of the above rate of annual depreciation, bigger rates of depreciation may be granted for extraordinary causes but only if properly presented and described as in the case of the following:

1. Damaged due to catastrophe (earthquake, fire, deluge);
2. Heavily damaged due to pest ( termite and the like);
3. Established defects of constructions; and
4. Obsolescence.

**SECTION 5. SCHEDULE OF UNIT COST AND FACTORS OF ADJUSTMENT FOR ADDITIONAL COMPONENT AND EXTRA ITEMS FOR BUILDINGS.** The computation of extra items which shall be considered as component part of the building is hereby set forth as follows:

#### EXTRA ITEMS AS COMPONENT PART OF BUILDINGS

1. Carport	40% of Base Unit Value
2. Mezzanine	60% of Base Unit Value
3. Porch	50% of Base Unit Value
4. Balcony	40% of Base Unit Value
5. Garage	50% of Base Unit Value
6. Terrace	
a) Covered	50% of Base Unit Value
b) Open	10% of Base Unit Value

7. Roof Deck a) Covered b) Open	50% of Base Unit Value 40% of Base Unit Value
8. Basement a) Residential b) High Rise Building	50% of Base Unit Value 70% of Base Unit Value
9. Floor Finishes a) Marble Slabs b) Marble Tiles c) Crazy Cut Marbles d) Granolithic e) Narra f) Yakal g) Fancy Wood Tiles h) Ordinary Wood Tiles i) Vinyl Tiles j) Washout Pebbles k) Unglazed Tiles l) Others	P1,160.00 per sq. m. 1,085.00 per sq. m. 835.00 per sq. m. 600.00 per sq. m. 1,160.00 per sq. m. 1,085.00 per sq. m. 1,250.00 per sq. m. 1,000.00 per sq. m. 180.00 per sq. m. 180.00 per sq. m. 450.00 per sq. m. Items not enumerated on this table will be based on the Current Market Price at the time of appraisal
10. Walling/Partitions a) Marble Slabs b) Marble Tiles c) Crazy Cut Marbles d) Double Walling (Ordinary Plywood) e) Double Walling (Narra Panelling) f) Glazed White Tiles g) Glazed Colored Tiles h) Fancy Tiles i) Bricks j) Others	P1,160.00 per sq. m. 1,085.00 per sq. m. 835.00 per sq. m. 460.00 per sq. m. 585.00 per sq. m. 450.00 per sq. m. 625.00 per sq. m. 900.00 per sq. m. 415.00 per sq. m. Items not enumerated on this table will be based on the Current Market Price at the time of appraisal
11. Special Panels a) Glass with Wooden Frames b) Glass with Aluminum Frames c) Glass with Aluminum Frames (Tinted) d) Others	P1,000.00 per sq. m. 1,160.00 per sq. m. 1,210.00 per sq. m. Items not enumerated on this table will be based on the Current Market Price at the time of appraisal
12. Ceiling a) Ordinary Plywood b) Acoustic c) Others	1,150.00 per sq. m. 1,925.00 per sq. m. Items not enumerated on this table will be based on the Current Market Price at the time of appraisal

**SECTION 6. SUB-CLASSIFICATION CRITERIA.** The following criteria shall be used in assessing the value of the various sub-classifications of lands:

**6.1) RESIDENTIAL LANDS**

**a) R-1 FIRST CLASS RESIDENTIAL LAND**

1. Where first class and high end residential houses, townhouses or apartments are predominantly located;
2. Wherein the land area of each lot is relatively big in size with well-secured perimeter fences for the exclusive use of residents within the vicinity;
3. With well-maintained, wide, all weather concrete roads complete with curbs and gutters, catch basins, manholes and underground drainage;
4. Where water, electricity, cable TV and telephone facilities are available;
5. Free from informal settlers; and
6. Commands the highest residential land value in the city.

**b) R-2 SECOND CLASS RESIDENTIAL LAND**

1. Also ideal residential land areas in the City where high grade residential houses, townhouses, or apartments are predominantly located;
2. Strategically located towards the trading, commercial, and business centers in the city;
3. With well-maintained, wide, all-weather concrete roads complete with curbs and gutters, catch basins, manholes and underground drainage;
4. Free of informal settlers;
5. Where water, electricity, cable TV and telephone facilities are available; and
6. Commands lesser land value than the first class residential land.

**c) R-3 THIRD CLASS RESIDENTIAL LAND**

1. Also ideal residential land areas in the City where high grade residential houses, townhouses, or apartments are predominantly located;
2. The lot sizes/areas are quite regular;
3. Located within the proximity of hospitals, churches, markets and educational institutions;



4. With well-maintained, wide, all weather concrete roads complete with curbs and gutters, catch basins, manholes and underground drainage;
5. Free of informal settlers;
6. Where water, electricity, cable tv and telephone facilities are available; and
7. Commands lesser land value than the second class residential land.

**d) R-4 FOURTH CLASS RESIDENTIAL LAND**

1. Also ideal residential land areas in the City where high grade residential houses, townhouses, or apartments are predominantly located;
2. The lot sizes/areas are quite regularly subdivided;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well-maintained, wide, all-weather concrete roads complete with curbs and gutters, catch basins, manholes and underground drainage;
5. With provision for regular right of way and Callejon;
6. Free of informal settlers;
7. Where water, electricity, cable tv and telephone facilities are available; and
8. Commands lesser land value than the third class residential land.

**e) R-5 FIFTH CLASS RESIDENTIAL LAND**

1. Same as Residential R-4, but commands lesser land value due to some factors such as improper road maintenance and/or poorly planned amenities and public facilities;
2. Where low grade residential buildings are predominantly located;
3. Where all weather concrete roads are quite narrow and lower than the main road;
4. Where the lot sizes/areas are quite irregular due to subdivision;
5. Presence of informal settlers; and
6. Commands lower land value than the fourth class residential land.

**6.2) COMMERCIAL/INDUSTRIAL LANDS**

**a) C-1 FIRST CLASS COMMERCIAL/INDUSTRIAL LAND**

1. Where the highest and the best choice land for the trading, commercial and social activities in the city are located

2. Where high rise condominiums, commercial and business buildings are situated.
3. Where vehicular and pedestrian traffic flows are exceptionally busy.
4. Where all facilities for trading, commercial and business activities are available and easily accessible.
5. Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, two-way traffic and national roads.
6. Parking is available.

**b) C-2 SECOND CLASS COMMERCIAL/INDUSTRIAL LAND**

1. Same as First class commercial but commands lesser value due to some factors such as;
  - a. Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole and underground drainage, one-way traffic and national roads.
  - b. Parking is not easily available.
2. Commands lesser value than the first class commercial lands.

**c) C-3 THIRD CLASS COMMERCIAL/INDUSTRIAL LAND**

1. Where medium rise commercial and semi-concrete commercial and business buildings are located.
2. Within the proximity of the trading and commercial centers in the city.
3. Located along major national thoroughfares in the city.
4. Where vehicular traffic flows are fairly busy.
5. Commands lesser value than the second class commercial lands.

**d) C-4 FOURTH CLASS COMMERCIAL/INDUSTRIAL LAND**

1. Same as third class commercial but commands lesser value due to some factors such as;
2. Located along major national thoroughfares in the city.
3. Where vehicular traffic flows are not that busy.
4. Commands lesser value than the third class commercial lands.



**SECTION 7. GENERAL PROVISIONS ON VALUATIONS, CLASSIFICATIONS AND ASSESSMENT.** The following provisions shall be used in the valuation of various real properties in the city:

**7.1. LAND**

- a) Land actually and principally used for residential, commercial or industrial purposes shall be classified and valued according to the Schedule of Unit Base Market Values and assessed at their corresponding levels of assessment which shall be fixed as provided for under RA 7160.
- b) In an area of mixed land uses, such as residential with commercial or industrial, the predominant use of the land in that area shall govern the classification, valuation and assessment thereof. If the predominant use is residential, all lands in that area shall be classified, valued and assessed as residential. If the predominant use is commercial or industrial, all lands in that area shall be classified, valued and assessed as such.
- c) In a lot or parcel of land classified and valued as commercial being used for both residential and commercial purposes, the predominant use of the land in that area shall govern the classification and valuation thereof.
- d) Vacant lands located in purely residential areas shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial. However, for mixed residential-commercial areas, the classification to be used shall be based on the highest valuation and best use of the property.
- e) Land use exclusively for recreational purposes located in a residential, commercial or industrial area shall be valued as commercial in accordance with the Schedule of Market Values.
- f) Roads or streets in urban subdivisions, unless already donated or turned over to the barangay or city shall be listed in the name of the subdivision owner or developer and shall be valued on the basis of the estimated cost of cementing, asphaltting or paving them with gravel and sand per square meter which shall be established by the City Assessor and shall be assessed at thirty per cent (30%) of its estimated cost. Provided, however that if the same is actually opened and used by the public, the said road or street may be exempted from taxation by way of a separate city ordinance.



- g) It is a recognized fact that an urban land tapers from the street frontage to the rear. The nearest portion or strip to the street has the highest value and the value of each successive parallel strip across a given lot decreases as the distance to the street increases. Determination of width and depth shall be based on the actual depth of lands in that area. The Stripping Method shall not be used in the appraisal of commercial and industrial lands. Subdivision lots are also not subject to stripping.
- h) An adjustment value for frontage equivalent to 50% of the unit base value of the affected lot multiplied by the length of frontage in linear meters shall be added in the valuation of all commercial, industrial and residential lots fronting streets or roads.
- i) Value adjustments based on factors not specified in the Schedule of Market Values, such as but not limited to shape, topography, and highlighted status of lands that adversely affect the value of the property being assessed, shall be applied.
- j) A corner influence value of 10% of the base value shall be added to the valuation of lots situated at the corner of two streets or roads. However, in case where the streets or roads have different values, the higher value shall be considered in the computation. Furthermore, if the property is a consolidation of two or more lots, the corner influence value of 10% shall be applied only to the first 30 meters depth for residential and 40 meters depth for commercial. Provided further that an alley or callejon shall not be considered as a factor for the value adjustment hereof.
- k) A reduction of 5%, 10% and 20% shall be applied from the base value fixed for land along gravel, earth or dirt and proposed streets or roads, respectively. Similarly, if the streets or roads and/or sections thereof are subsequently improved or constructed the appraisal and assessment thereof shall be adjusted accordingly.
- l) For low and sunken area of the land, a reduction from the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots, provided such reduction shall in no case exceed 30% of the base value thereof.
- m) Lands adversely affected by bridges, overpasses and underpasses and similar infrastructures shall be allowed a 10% to 30% deduction from the base rate.

- n) Creek easement lots shall be valued at one-third (1/3) of the base value of the standard lots in the area.
- o) Special purpose properties,( e.g., golf course, telecommunications tower, etc.,) for which value consideration is not fixed, shall be valued at its "fair market value" independent of the Schedule of Market Values (SMV), ensuring however that only the taxable elements of the property are included. In addition, elements of machinery and equipment used within such special purpose properties, must be valued separately using the applicable assessment levels.
- p) Real Property shall be valued for taxation purposes on the basis of this Schedule of Market Values (SMV) prepared by the City. As far as applicable, such schedule shall be controlling, except where the property to be assessed is not of the same kind as classified in this ordinance or when the value is not fixed. The same shall be valued at its market value independent of said schedule.
- q) "Cemetery" as a classification shall include memorial parks and columbarium which shall be classified and assessed according to development, and shall be taxable against the owner, except for sold individual burial lots/vaults. Provided however, that non-profit or religious cemeteries shall be listed among the exempt properties.
- r) Special Classes of Real Property.
  - (1) Lands actually, directly, and exclusively used for cultural or scientific purposes, located in residential, agricultural, commercial, or industrial areas shall be classified and valued as either residential, agricultural, commercial, or industrial in accordance with the following Schedule of Base Market Values.

On Lands:

CLASS	ASSESSMENT LEVELS
Residential	10%
Agricultural	20%
Commercial	23%
Industrial	30%

- (2) Lands actually, directly, and exclusively used for religious, charitable or educational purposes located in residential, commercial or industrial lands, although EXEMPT from taxes.



shall be classified, valued, and assessed as residential, commercial or industrial. However, the exemption shall not be extended to land and buildings held for investments, even though the income derived thereon be devoted to religious, charitable or educational purposes pursuant to Section 234 of RA 7160.

- (3) Lands owned by local water districts and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power located in residential, commercial or industrial areas shall be classified and valued as residential, commercial or industrial in accordance with the Schedule of Base Market Values, and shall be assessed at 10% of the market values.
- (4) If the special classes of lands are located in mixed areas, such as residential with commercial or industrial, the predominant use of the land in that area shall govern the classification and valuation of the special classes of lands and shall be assessed at the corresponding levels of assessment.
- (5) Lands owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use which had been granted, for consideration or otherwise to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or the public entity if such property has been acquired or held for resale or lease.
- (6) Lands owned and exclusively used for residential purposes like townhouses, subdivisions, villages and the like, with amenities and exclusive privileges for property owners shall be valued independently from the surrounding community based on the prevailing fair market values thereon.
- (7) The assessment level to be applied to the fair market value of the land to determine its assessed value shall be, as follows:

CLASS	ASSESSMENT LEVEL FOR EXISTING LAND	ASSESSMENT LEVEL FOR RECLAIMED LAND
Residential	10%	10%
Commercial	23%	50%
Agricultural	20%	10%
Industrial	30%	50%



SPECIAL CLASS	ASSESSMENT LEVEL
Cultural	7%
Scientific	7%
Hospital	7%
Local Water District	7%
Government owned or controlled corporation engaged in the supply and distribution of water and/or generation and transmission of electric power	7%
Memorial Parks	7%

(8) As far as applicable, this Schedule of Market of Values shall be controlling, unless the property to be assessed is of a kind not classified in this schedule or of any kind for which a value is not herein fixed, in which case it shall be valued at its current and fair market value independently of this schedule by applying the assessment level prescribed to similar kind class of property either within the same district/area or elsewhere in the city.

**SECTION 8. ADDITIONAL FACTORS IN LAND IMPROVEMENT.** The following factors shall be added to the Market Value of the land.

**OTHER LAND IMPROVEMENTS:      Base Unit Construction Cost**

1. Pavements	
a) Tennis Court	P   650.00 per sq. m.
b) Concrete	
i) 10 cm thick	P   675.00 per sq. m.
ii) 15 cm thick	P   700.00 per sq. m.
iii) 20 cm thick	P   725.00 per sq. m.
c) Asphalt	P   600.00 per sq. m.
d) Parking Lot	
i) 10 cm thick	P   675.00 per sq. m.
ii) 15 cm thick	P   700.00 per sq. m.
iii) 20 cm thick	P   725.00 per sq. m.
e) Drainage	
i) 15" Diameter	P   600.00 per sq. m.
ii) 18" Diameter	900.00 per sq. m.
iii) 24" Diameter	1,200.00 per sq. m.
f) Others	Items not enumerated on this

	table will be based on the Current Market Price at the time of appraisal
2. Fence a) Wood b) CHB no plastering c) CHB with plastering d) Reinforced Concrete e) Steel f) Aluminum g) Others	P 350.00 per sq. m. 300.00 per sq. m. 800.00 per sq. m. 5,500.00 per sq. m. 2,500.00 per sq. m. 3,750.00 per sq. m. Items not enumerated on this table will be based on the Current Market Price at the time of appraisal

## SECTION 9. BUILDINGS AND OTHER STRUCTURES

9.1. The appraisal of buildings and other structures shall be in accordance with the approved Schedule of Base Unit Construction Cost (SBUCC) for buildings, which is an integral part of the Schedule of Fair Market Values including the additional items as may be determined by the assessor. It should conform with the structural designs, types and other amenities in accordance with Section 401 of RA 1096, otherwise known as the National Building Code of the Philippines.

9.2. In the case of a two-storey building used for both residential and commercial or industrial purposes, the same shall be classified and valued in accordance with the SBUCC and shall be appraised on the basis of the principal or predominant use of such building.

9.3 For buildings and other structures constructed in low lying or perennially flooded localities and in areas where adverse social and economic activities prevail, a deduction of 15-20% may be subtracted from the unit base construction cost of the type of building being appraised. This is to compensate for such difference in value of the similar types of buildings constructed in ideal and highly developed environment.

9.4 In the assessment of a condominium building, the roof deck, its foundation and its structural components shall form part of the common area. The common areas as well as the saleable area form an integral part of the buildings. The value of the common area shall be added to the value of the saleable area, which shall produce the market value of the condominium building. The segregated condominium units which have been issued a Condominium Certificate of Title (CCT) shall be assessed using the "weighted average method" or "PRO RATA" wherein the total market value of the whole condominium building shall be



distributed proportionately to the saleable units based on the unit area indicated in the CCT. This shall also be applicable in the assessment of townhouses and apartments with individual TCTs/CCTs. Any improvement introduced later by unit buyers, owners or developers of condominium units, apartment units or townhouses, shall be assessed independently using SBUCC for additional components and "extras" as guide for appraisal/assessment. The assessed value of the additional component of a unit shall be added to the unit's original assessed value.

9.5 The use of the unit rates for "extras" or "deductions" shall be applied depending on the deviation of the construction of the building from the standard specifications.

9.6 Deduction for accrued yearly depreciation shall be allowed and applied correspondingly to old buildings using as guide the Schedule of Depreciation for Buildings. However, issuance of tax declarations for this purpose may be made only once every three years, where the aggregate yearly depreciation rates for these years will be computed and covered accordingly.

9.7 This Schedule of Unit Values shall be controlling but when the building or structure to be appraised is not covered by this Schedule, it shall be appraised at its current and fair market value independent of this Schedule and assessed for taxation purposes at the prescribed assessment level based on the actual use of the property.

9.8 The assessment levels for buildings and other structures shall be the assessment levels provided for under Section 218 of RA 7160.

9.9 Leasehold improvements constructed inside shopping malls which formed as a part of the main building shall be assessed/appraised independently, and the assessment level shall be the same as the assessment level used in the main structures.

9.10 Auxiliary improvements such as fences, pavements, etc. which may be considered appurtenances of the main structure shall be appraised independently, and the value/s thereof shall be added to the value of the main structure.

9.11 The City Assessor may eliminate from the assessment roll of taxable properties such properties which have been destroyed or have suffered permanent loss of value by reason of storm flood, fire or other calamity; or being exempt properties that have been improperly included in the roll.



9.12 The application of the minimum or maximum base unit market value shall be on the sound judgment of the assessor based primarily on the quality of finish or workmanship of the building structure after an ocular inspection has been made.

9.13 The City Assessor may decrease the assessment where the property previously assessed has suffered a substantial loss of value by reason of physical and economic obsolescence and on the other hand increase the assessment where improvements and repairs have been made upon property subsequent to the last assessment.

9.14 This Schedule of Market Values was prepared in consonance with the Manual on Real Property Appraisal and Assessment Operations of the Bureau of Local Government Finance, Department of Finance shall be applicable and effective only for newly-constructed/completed/occupied buildings and other structures.

**(a) On Buildings and Other Structures.** The following assessment levels shall be used in the determining the assessed value of buildings and other structures situated in either residential, agricultural, commercial, and/or industrial lands:

**1. RESIDENTIAL**

**Market Value**

Over (in Philippine Pesos)	Not Over (in Philippine Pesos)	2019 Assessment Level	2010 Assessment Level
	175,000.00	0	0
175,000.00	300,000.00	5%	10%
300,000.00	500,000.00	10%	20%
500,000.00	750,000.00	15%	25%
750,000.00	1,000,000.00	20%	30%
1,000,000.00	2,000,000.00	25%	35%
2,000,000.00	5,000,000.00	30%	40%
5,000,000.00	10,000,000.00	40%	50%
10,000,000.00		50%	60%

2. AGRICULTURAL

Market Value

Over (in Philippine Pesos)	Not Over (in Philippine Pesos)	2019	2010
		Assessment Level	Assessment Level
	300,000.00	25%	25%
300,000.00	500,000.00	30%	30%
500,000.00	750,000.00	35%	35%
750,000.00	1,000,000.00	40%	40%
1,000,000.00	2,000,000.00	45%	45%
2,000,000.00		50%	50%

3. COMMERCIAL/INDUSTRIAL

Market Value

Over (in Philippine Pesos)	Not Over (in Philippine Pesos)	2019	2010
		Assessment Level	Assessment Level
	300,000.00	30%	30%
300,000.00	500,000.00	35%	35%
500,000.00	750,000.00	40%	40%
750,000.00	1,000,000.00	50%	50%
1,000,000.00	2,000,000.00	60%	60%
2,000,000.00	5,000,000.00	70%	70%
5,000,000.00	10,000,000.00	75%	75%
10,000,000.00		80%	80%

4. On **Machineries.** The following assessment levels shall be used in determining the assessed value of machineries situated on either residential, agricultural, commercial, or industrial lands:

CLASS	ASSESSMENT LEVELS
Residential	50%
Agricultural	40%
Commercial	80%
Industrial	80%

**5. On Special Classes.** The following assessment levels for all lands, buildings, machineries and other improvements used for cultural, scientific, or medical purposes, or those lands used by government owned or controlled corporations (GOCCs) engaged in the supply, distribution, generation, and/or transmission of either water or electricity shall be as follows:

Actual Use	2019 Assessment Level	2010 Assessment Level
Cultural	7%	15%
Scientific	7%	15%
Hospital	7%	15%
Local Water District	7%	10%
GOCCs engage in the supply and distribution of Water and/or Generation and Transmission of Electric Power	7%	10%

**SECTION 10. MACHINERIES AND EQUIPMENT.** In addition to applicable rules or provisions mentioned elsewhere in this ordinance or in other applicable law, or government regulations or policies, the following rules shall be used in the appraisal of machineries and equipment:

10.1 The appraisal of machinery for tax purposes shall be based on its actual cost to the owner. To support the actual cost, the declared value or sworn statement from the owner or responsible officer of a corporation, shall be secured to form an integral part of the appraisal report.

10.2 For imported, brand new machinery, the market value shall be based on its acquisition cost, which is the actual cost to the owner when the same is not yet depreciated or appraised within the year of its purchase, plus the costs of freight, insurance, bank and other charges, brokerage, arrastre and handling and installation charges at the present site. The cost in foreign currency shall be converted to peso cost on the basis of the foreign currency exchange rates when such machinery was actually purchased as fixed by the Bangko Sentral ng Pilipinas (BSP).

10.3 In all other cases the cost of foreign currency of imported machinery shall be converted to its peso equivalent based on exchange rates fixed by the BSP at the time of acquisition and apply a depreciation allowance of not exceeding 5% per year.



10.4 In case of doubt as to the declared value of the machinery as indicated in the sworn declaration of the owner, confirmation may be made by securing documents from the Bureau of Customs (BOC), Bureau of Internal Revenue (BIR), Securities and Exchange Commission (SEC) and other agencies of the government.

10.5 Section 225 of the Local Government Code provides that depreciation allowance for machinery shall be made at a rate not exceeding five per cent (5%) of its original cost of 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 per cent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

10.6 Appraisal of Rail Tracks (like those used by the Light Rail Transit Authority or the Philippine National Railways) shall be based on cost approach or income approach, whichever is applicable, the total market value of which shall be apportioned or prorated between the local government units they traverse.

10.7 Transmission Lines, Transmission Towers, Transmission Posts, Cell Sites and the like shall be assessed like all other machineries and taxes thereon shall be paid to the local government unit where they are constructed. Transmission lines including the posts shall be appraised on the basis of its total value using the cost or income approach and the total market value shall also be apportioned or pro-rated between the local government units where these lines traverse.

10.8 Submerged pipe line for natural gas, water, etc. shall be appraised on the basis of the cost or income approach, the total market value thereof shall be apportioned or pro-rated between the local government units they traverse.

**SECTION 11. ACCRUAL OF TAX FOR LANDS, BUILDINGS AND OTHER STRUCTURES.** The General Revision of Real Property Assessment for lands, buildings machineries, and other structures or improvements on land as provided in this ordinance shall become demandable beginning January 1, 2020. Provided however, that newly constructed buildings and other structures completed/occupied in 2019 and thereafter shall be classified, appraised and assessed according to the new Schedule of Unit Construction Cost as herein established and the payment of taxes due thereon shall be made effective in the year 2020 and onwards.

**SECTION 12. REAL PROPERTY DECLARED FOR THE FIRST TIME.** Real property declared for the first time shall be assessed for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment; **Provided**, however, that such taxes shall be computed on the basis of the applicable schedule of the total tax liability shall include the current year in addition to the ten (10) years back taxes. If such case are paid on or before the end of the quarter next following the date the notice of assessment was received by the owner or his representative, no interest of delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two per cent (2%) per month or a fraction thereof until such taxes are fully paid.

**SECTION 13. VALUATION OF LAND FRONTING MAIN ROAD.** The basis in the application of unit value for land fronting the main road or streets will be valued 10% higher than the base unit value set on the said sub-classification while interior lots will be valued 20% lower than the lot fronting the main road.

**SECTION 14. COMPUTATION OF CORNER INFLUENCE.** A corner influence of 10% of the base unit value shall be added to residential and commercial lots situated at the corner of the streets or roads. Provided that if the streets or roads have different base unit value, the higher value shall be used in the computation thereof. An alley shall not be considered for the adjustment of base unit values.

**SECTION 15. VALUE ADJUSTMENT FOR FRONTAGE.** An additional value of 10% shall be added to the valuation of commercial lots fronting road/street if the property exceeds 20 meters frontage.

**SECTION 16. UNIT VALUE OF LANDS WITHIN RESIDENTIAL SUBDIVISIONS.** The unit values of all lands within residential subdivisions will be based on the Clustered Unit Value for a certain subdivision. Subdivisions near the main road will be valued 10% higher than the value set on the clustered base unit value. Inner subdivisions are 10%, 20%, and 30% lower than the value set on the clustered base unit value.

**SECTION 17. VALUATION OF LAND WITHIN RESIDENTIAL SUBDIVISIONS USED FOR COMMERCIAL PURPOSES.** The unit value of real properties within a residential subdivision that are actually used for commercial purposes will be based on the existing unit value for that subdivision while the assessment level applied thereon shall be the approved assessment level for commercial lands.

**SECTION 18. UNIT VALUE OF INDUSTRIAL AND COMMERCIAL LANDS.** The unit values for industrial lands will be the same as that for commercial lands.

**SECTION 19. VALUATION OF SUNKEN AREAS.** A thirty percent (30%) reduction from the base unit value in that area shall be applied to sunken areas.

**SECTION 20. VALUATION OF PREVIOUSLY ASSESSED FORESHORE LAND.** A 50% reduction shall be applied on the base unit value of foreshore land areas



that have been previously assessed and the assessment thereof shall be adjusted accordingly.

**SECTION 21. REDUCTION OF BASE UNIT VALUE OF LOTS WITH NO RIGHT OF WAY.** The base unit value of lots that have no right of way shall be reduced by 35%.

**SECTION 22. MARKET VALUE OF UNTITLED LAND.** A deduction of twenty percent (20%) from the market values are hereby imposed for untitled properties.

**SECTION 23. PENALTIES FOR CONNIVANCE TO VIOLATE ORDINANCE.-** Pursuant to Section 516 of RA 7160, a fine of Five Thousand Pesos (P5,000.00) and imprisonment for not less than one (1) month but not more than six (6) months shall be imposed against any taxpayer or person who connives with an employee and/or official of the city government for the purpose of violating this Ordinance. Such fine or imprisonment, or both, shall be imposed at the discretion of the proper court.

**SECTION 24. OMISSION OF PROPERTY FROM ASSESSMENT OR TAX ROLLS BY OFFICERS AND OTHER ACTS.** - Pursuant to Section 517 of RA 7160, any official or employee of the city government 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 intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

The same penalty shall be imposed upon any officer or employee of the city government charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by this ordinance, by RA 7160, or by any other law or government regulation to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

**SECTION 25. GOVERNMENT AGENTS DELAYING ASSESSMENT OF REAL PROPERTY AND ASSESSMENT APPEALS.** - Pursuant to Section 518 of RA 7160, any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon



conviction, be punished by a fine of not less than Five Hundred pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

**SECTION 26. ADMINISTRATIVE PENALTIES.** Aside from the foregoing penalties, the City Mayor may also imposed administrative penalties against employees or officials of the city government who may have violated any provision of this Ordinance in the manner prescribed under prevailing civil service regulations.

**SECTION 27. SEPARABILITY CLAUSE.** Any provision of this Ordinance that was declared void or unconstitutional shall not affect the validity or enforceability of other provisions hereof not affected by such declaration.

**SECTION 28. IMPLEMENTATION.** The Office of the City Assessor is hereby directed to implement this ordinance in accordance with the provisions of various applicable laws, the implementing rules and regulations issued by the Department of Finance (DOF), and the implementing rules and regulations for this Ordinance to be formulated by the City Legal Officer within sixty (60) days from the effectivity date hereof.

**SECTION 29. REPEALING CLAUSE-** Any ordinance or any provision thereof inconsistent with this Ordinance is hereby repealed.

**SECTION 30. SEPARABILITY CLAUSE-** Should any provision, section or part of this Ordinance be adjudged illegal or unconstitutional by any court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or part hereof which shall continue to be in full force and effect.

**SECTION 31. EFFECTIVITY CLAUSE-** This Ordinance shall take effect immediately after its approval by the Sangguniang Panlalawigan. However, the Sangguniang Panlungsod Secretary shall post the approved ordinance in a bulletin board at the entrance of the City Hall of Bacoor and in at least two (2) other conspicuous places in the City of Bacoor not later than five (5) days after approval thereof by the Sangguniang Panlungsod. He shall also cause the publication of this Ordinance at least once within five (5) working days after its approval by the Sangguniang Panlungsod in a newspaper of general circulation within the Province of Cavite.

**APPROVED** this 28<sup>th</sup> day of October 2019 at the City of Bacoor, Cavite during the 17<sup>th</sup> regular session of the 4<sup>th</sup> Sangguniang Panlungsod of the City of Bacoor, Cavite.

We hereby vote in favor of the foregoing Ordinance this 28<sup>th</sup> day of October 2019.

DISTRICT I (BACOR WEST)	DISTRICT II ( BACOR EAST)
 HON. MIGUEL N. BAUTISTA	 HON. ROBERTO L. ADVINCULA
 HON. MICHAEL E. SOLIS	 HON. HERNANDO C. GUTIERREZ
HON. ROWENA BAUTISTA-MENDIOLA	 HON. GAUDENCIO P. NOLASCO
 HON. ADRIETO G. GAWARAN	HON. LEANDRO A. DE LEON
 HON. VICTORIO L. GUERRERO, JR.	 HON. ALDE JOSELITO F. PAGULAYAN
 HON. ALEJANDRO F. GUTIERREZ	 HON. ROBERTO R. JAVIER
 <b>HON. REYNALDO D. PALABRICA</b> Liga ng mga Barangay President  OFFICIAL BUSINESS <b>HON. MAC RAVEN ESPIRITU</b> SK Federation President	

I hereby certify that the contents of the foregoing Ordinance are true and correct and that it was duly approved in accordance with law.

Certified by:



**HON. ROWENA BAUTISTA-MENDIOLA**  
City Councilor/Acting Presiding Officer

Attested by:



**ATTY. KHALID A. ATEGA JR.**

*Sangguniang Panlungsod Secretary*

Approved by:



**HON. LANI MERCADO-REVILLA**

City Mayor

Approved on: OCT 28 2019