



Republic of the Philippines  
PROVINCE OF ZAMBOANGA SIBUGAY  
OFFICE OF THE PROVINCIAL ASSESSOR  
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BAGONG PILIPINAS

# SCHEDULE OF MARKET VALUES OF REAL PROPERTIES

INSIDE THE  
TERRITORIAL JURISDICTION OF ZAMBOANGA SIBUGAY.



FOR THE

**2027** GENERAL REVISION OF REAL  
PROPERTY TAX ASSESSMENTS AND OTHER  
PURPOSES. (DRAFT)

*Republic of the Philippines*  
**PROVINCE OF ZAMBOANGA SIBUGAY**  
**ZAMBOANGA SIBUGAY ASSOCIATION OF ASSESSING OFFICERS INC.**  
**(ZSAAO INC.)**

**SECRETARY'S CERTIFICATE**

I, **GERARDO T. GERIANE, REA**, of legal age, Filipino, with postal address at R.T. Lim, Zamboanga Sibugay, under oath, state and certify:

1. That I am the Secretary of the **ZAMBOANGA SIBUGAY ASSOCIATION OF ASSESSING OFFICERS (ZSAAO) INC.**, with the Company Registration No. CN202072028 and Certificate of Incorporation were duly approved by the Commission on this date upon the issuance of this Certificate of Incorporation and By Laws in accordance with the Revised Corporation Code of the Philippines (Republic Act No. 11232).

2. That at a meeting with the Member Assessors in the province of Zamboanga Sibugay held at Sibugay International Hotel on March 5, 2025, the following resolution was passed and approved and is now in full force and effect;

**"BOARD RESOLUTION NO. 01, S. 2025"**

**RESOLVED**, to approved the Schedule of Fair Market Values of Real Properties within the territorial jurisdiction of Zamboanga Sibugay, a copy is attached and forms part as an integral part of this Resolution.

**RESOLVED FURTHER**, to approve the implementation of the unadjusted rate of **Basic Tax and Assessment Level** as provided under Sections 233 & 218 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

3. That the above-said resolution has not been revoked, altered, modified or amended, and the same shall be in full force and effect upon approval thereof;

4. That the foregoing resolution is adapted and approved by the sixteen (16) Municipal Assessors of the Province of Zamboanga Sibugay is the same as that, which appears in the minutes book of the association which is under my custody.


**FURTHER AFFIANT SAYETH NONE**

**IN WITNESS WHEREOF**, I have hereunto signed these present and affixed my hand this \_\_\_\_\_ day of March 2025.

  
**GERARDO T. GERIANE, REA**  
Municipal Assessor of R.T. Lim  
License No. 0007323, Valid until 02/22/2027  
Secretary

**SUBSCRIBED AND SWORN** to before me this APR 04 2025 day of March 2025 at Ipil, Zamboanga Sibugay, Philippines. Affiant exhibited to me his Real Estate Appraiser License No. 0007323.

Doc. No. 514  
Page No. 103  
Book No. XV  
Series of 2025

  
**ATTY. WEJEL L. CHIONG**  
Notary Public  
Commission No. 001-2025 | Until Dec. 31, 2026  
IBP No. 496921 / Jan. 3, 2025  
PTR No. 9477669 / Jan. 2, 2025  
MCLE Compliance No. VIII-0011405 | Aug. 6, 2024  
Roll No. 72608

# INTRODUCTION

**ZAMBOANGA SIBUGAY** is a province in the Philippines situated in the Zamboanga Peninsula region occupying the western section of Mindanao. Its capital is the Municipality of Ipil.

The province has a land area of 3,481.28 square kilometers or 1,344.13 square miles. Its population as determined by the 2020 Census was 669,840. This represented 17.28% of the total population of the Zamboanga Peninsula region, 2.55% of the overall population of the Mindanao island group, or 0.61% of the entire population of the Philippines. Based on these figures, the population density is computed at 192 inhabitants per square kilometer or 498 inhabitants per square mile.

## MAP OF ZAMBOANGA SIBUGAY

**Zamboanga Sibugay** is bordered, clockwise from the North, by Zamboanga del Norte, Zamboanga del Sur, Dumanquillas Bay, Moro Gulf, Sibuguey Bay, and Zamboanga City.

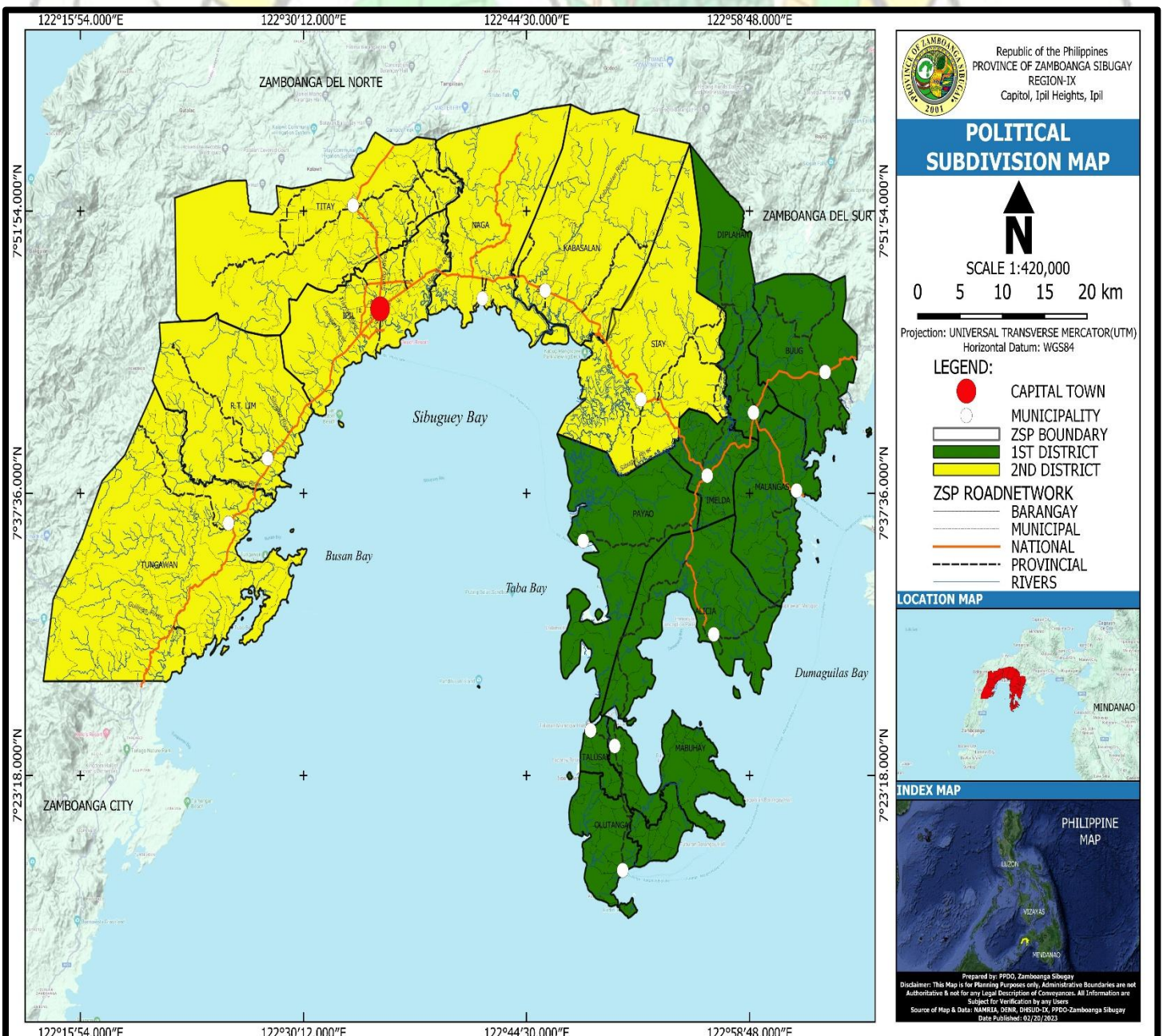
**The Province of Zamboanga Sibugay is composed of the 16 Municipalities comprising Two (2) Congressional Districts**

### First Congressional District:

- ALICIA ▪ BUUG ▪ DIPLAHAN ▪ MALANGAS ▪ PAYAO ▪ IMELDA ▪ MABUHAY ▪ OLUTANGA ▪ TALUSAN

### Second Congressional District:

- IPIL ▪ KABASALAN ▪ SIAY ▪ TITAY ▪ TUNGANAN ▪ NAGA ▪ R.T. LIM



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**1. GENERAL REVISION OF ASSESSMENT AND PROPERTY CLASSIFICATION.** The general revision of assessments and property classification shall commence on **C.Y. 2024** until **C.Y. 2026**. Thereafter, the provincial and municipal assessors shall undertake the general revision of real property assessments and property classification once every three (3) years.

**2. DATE OF EFFECTIVITY OF GENERAL REVISION, ASSESSMENT OR RE – ASSESSMENT.** The real property tax on general revision of property assessments shall take effect on January 1, 2026. All revaluation, assessments or reassessments made after the first (1<sup>st</sup>) day of January of the succeeding year; provided; however, that the re-assessment of real property due to its partial or total destruction, or total deduction, or due 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 any other such cause or causes occurred, and shall take effect at the beginning of the quarter next following the re-assessment.

**3. EXPENSES INCIDENT TO GENERAL REVISION OF ASSESSMENT**

1. All expenses incident to a general revision of real property assessments shall be apportioned between the province and municipality on the basis of the taxable area of the municipality concerned.
2. A 50%-50% sharing of all expenses incident to the general revision of real property assessment between the province and the municipality shall be implemented.
3. A “Deed of Donation” shall be entered into between the province and the municipality to effect transfer of office equipment, office supplies, information and technology equipment, other supplies and motor vehicles among others as the province’s share and for the use and consumption of the municipal assessor’s office in the conduct of the general revision of real property assessment.

**4. DEFINITION OF TERMS.** When used in this Schedule of Market Values, the following shall mean:

- 1) **Accesoria or Row House** – a house of not more than two-storey composed of two dwelling units entirely separated from one another by partly wall or walls and with an independent entrance for each dwelling unit;
- 2) **Actual Use** – refers to the purpose of which the property is principally or predominantly utilized by a person in possession thereof and should not be construed as a limiting factor in the basis for classifying and valuating the property, but as a determining factor in establishing the assessment level in order to set the taxable value;
- 3) **Acquisition Cost** – for newly – acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site; and may also include freight and insurance charges, brokerage, customs duties and taxes;
- 4) **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 and Industrial Land;
- 5) **Amphitheater** – in an open-air circular or oval building with a central space surrounded by tiers of seats for spectators used as a venue for entertainment, performances and sports;
- 6) **Apartment** – a house for five or more families living independently of one another and doing their cooking on the premises, but with one or more common entrance;
- 7) **Appraisal/Valuation** – is the act or process of estimating the value of a property as of a specific date for a specific purpose. It is an estimate or opinion of value, usually market value or value as defined by the appraiser;
- 8) **Assessment** – is the process of determining the value of property or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;
- 9) **Assessment Level** – is the percentage applied to the Market Value to determine the “Taxable Value” of the property;
- 10) **Assessed Value** – is the product of Market Value of the real property multiplied by the Assessment Level. It is synonymous to “Taxable value”;
- 11) **Assessor** – refers to an official of the local government unit, who performs appraisal and assessment of real properties, including plants, equipment and machineries, essentially for taxation purposes;
- 12) **Bakeshop** – a building for baking and selling breads, cakes and pastries;
- 13) **Banks** – a building used as banking or financial institutions;
- 14) **Barn House** – a covered building for storing grain, farm machinery and for sheltering domestic animals;
- 15) **Boarding House** – a house containing not more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid monthly or weekly in accordance with previous arrangement;
- 16) **Bodega** – a building mainly used for deposit or storage of different materials, stocks and commodities;

- 17) **Buildings** – are permanent structures adhered to the land, usually used for habitation, commercial and industrial purposes and for other various uses;
- 18) **Bus Terminal** – a station that serves bus passengers, transport vehicles loads or unload passengers and/or goods;
- 19) **Capitalization Factor/Capitalization Rate** – any multiple or divisor used to convert income into capital value;
- 20) **Carport** – an open-sided roofed automobile shelter that is usually formed by an extension of the roof from the side of the building;
- 21) **Church** – a building set apart for public worship; a place of worship for any religion;
- 22) **Coliseum** – a name applied to large amphitheatres and large theaters and halls for public meetings, sporting events and similar events.
- 23) **Commercial Building** – are buildings where commercial activities take place. Commercial buildings include office buildings, retail space, warehouses and more.
- 24) **Commercial Property** – is a classification of property other than those classified as agricultural, industrial, mineral, timber or residential property; it is principally devoted for profit including but not limited to those lands where commercial buildings are constructed, lands within the commercial zone, gasoline station, parking space, recreational parks, playground, memorial parks/cemetery;
- 25) **Comparable Data** – generally used in valuation analysis to develop a value estimate; relates to properties the characteristics of which are similar to those of the property being valued (the subject property). Such data include sales prices, rents, income and expenses and market derived capitalization and yield/discount rates;
- 26) **Comprehensive Land Use Plan** – a general plan designed to guide the future actions of the community, represents is a document designed to guide the future actions of a community. It presents a visions for the future, with long-range goals and objectives for all activities that affect the local government;
- 27) **Condominium** – a residential building consisting of multiple units, each under individual ownership, but subject to certain joint agreements and regulations.
- 28) **Convent** – a building or buildings occupied by a community of persons devoted to religious life;
- 29) **Depreciation** – is the loss of value brought about by physical deterioration and/or obsolescence;
- 30) **Depreciated Value** – is the value remaining after deducting depreciation from the replacement cost.
- 31) **Dormitories** – a building with large room containing a number of beds usually for students;
- 32) **Economic Life** – is the estimated period over which a machine is anticipated to be profitable utilized;
- 33) **Factory** – a building utilized for manufacturing goods or finished products;
- 34) **Funeral Parlor** – an establishment where a dead person is prepared for a funeral and where relative and friends may view the body;
- 35) **Garage** – a building or station for the generation of electricity.
- 36) **Gasoline Station** – is a facility that sells fuel and engine lubricants for motor vehicles using a calibrated machine;
- 37) **Green House** – a building for growing young plants and/or commercially growing out season plants and flowers;
- 38) **Gymnasium** – a building primarily used for social, cultural and various indoor sports activities;
- 39) **Hog House** – a building for adult domesticated swine rose for slaughter;
- 40) **Hotel/Motel** – a building with one or more than 15 sleeping rooms usually occupied singly, where transients are provided with temporary lodging or without meals and no cooking facilities are provided in any individual suites;
- 41) **Hospitals** – a building used as institution for medical treatment and care of the sick;
- 42) **Improvements** – buildings, structures or some modifications to land of a permanent nature, involving expenditures of labor and capital, intended to enhance the value or utility of the property;
- 43) **Industrial Land** – is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;
- 44) **Inn** – a public house for lodging of travellers;
- 45) **Irrigated Land** – land use to produce crops or forage for livestock, which require the application of water other than that from natural rainfall;

- 46) **Land** – is the earth's surface. Theoretically, land can include the space beneath the surface which extends to the center of the earth, and the space above which extends to the sky.
- 47) **Land Use** – refers to the manner of utilization of land, including its allocation, development and management;
- 48) **Lodging House** – a building containing not more than 15 sleeping rooms where lodging is provided for a fixed rental but without meals;
- 49) **Machinery** – 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, without which such industry or facility cannot function;
- 50) **Market Value** – the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties have each acted knowledgeably, prudently and without compulsion;
- 51) **Mass Appraisal** – the practice of appraising multiple properties as of a given date by a systematic and uniform application of appraisal methods and techniques, employing common data that allow for statistical review and analysis of results;
- 52) **Memorial Lot/Lawn** – is a considered as special class property. It need not to be within a memorial park. It is sufficient that such parcel of land on a portion thereof is devoted to bury the dead as remembrance.
- 53) **Memorial Park** – is a commercial property whose derivative lots are for sale, principally for profit, to persons who intend to procure a memorial lot/lawn;
- 54) **Miscellaneous Lands** – are land areas determined as integral part or portion land, affected by erosion, utilized and/or traversed by structures for use of any kind and/or particular purpose;
- 55) **Mosque** – is an Islamic place of public religious worship;
- 56) **Office Building** – a building mainly used by offices
- 57) **One Family Dwelling** – a detached building designed for habitation and occupied exclusively by one family.
- 58) **Orchard** – is land specifically devoted to various fruit trees and plants;
- 59) **Piggery** – a place where pigs are kept; a pig pen;
- 60) **Plant, Machinery & Equipment** – tangible assets, other than realty that are held by an entity for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and are expected to be used over a period of time;
- 61) **Poultry** – a place where domestic fowls as cocks, hens are kept;
- 62) **Power House** – a building or station for the generation of electricity;
- 63) **Property** – a legal concept encompassing all the interest, rights and benefits related to ownership;
- 64) **Real Estate** – a term used to distinguish either real property or real estate from items of personal property;
- 65) **Real Property** – all rights, interest and benefits related to the ownership of real estate. It is a legal concept distinct from real estate, which is a physical asset.
- 66) **Recreational Building** – a building used for recreational purposes like billiard halls, night clubs, bowling halls and the like, clubhouses, covered courts;
- 67) **Reassessment** – is the assigning of new assessed value to property, particularly real estate, as the result of a general, partial or individual reappraisal of property;
- 68) **Residential Land** – is land principally devoted to habitation;
- 69) **Sawmills and Lumber Sheds** – a building used mainly for the processing or cutting of logs to lumber and storage of lumber;
- 70) **Schedule of Market Values (SMV)** – refers to a table of market values of real properties within a Local Government Unit prepared by assessors pursuant to existing laws, rules and regulations. The SMV, as set out in the Philippine Valuation Standards, is synonymous to the Schedule of Market Values (SFMV) referred to in the Local Government Code
- 71) **School Building** – a building used for instructions or to provide education, or an institution of learning;

- 72) **Stable** – a building fitted for the lodging and feeding of large animals like horses, cattle and similar bovine;
- 73) **Stadium** – a structure for athletic games usually having an oval shape and seats for spectators;
- 74) **Supermarkets, Shopping Centers** – a building used as market (large) or store specially a food store, operated in part or self-service, cash-carry basis;
- 75) **Theater** – a building specifically designed for the presentation of operas, plays motion pictures and the like;
- 76) **Timberland** – is land identified as forest or reserved area by the government, which may not be granted to a concessionaire, lessee or permittee;
- 77) **Urbanized Barangay** – are those barangays characterizes increase in population, economic activities and development of horizontal and vertical constructions are highly permissible,
- 78) **Valuation, Date of** – the date the conclusion or opinion rendered in an appraisal is applicable and valid. The date of appraisal identifies the market conditions that existed when the appraisal was made;
- 79) **Warehouse** – a building which wares or good are kept or stored and where goods are sold;
- 80) **Watershed** – refers to a catchments area or drainage basin from which the water of stream system is drawn;
- 81) **Zoning** – is the delineation/division of a city/municipality into functional zones where only specific land uses are allowed. It directs and regulates the use of all in the community in accordance with the approved or adopted land use plan for the city/municipality. It prescribes setback provisions, minimum lot sizes, building heights and bulk.

## 5. SUB-CLASSIFICATION CRITERIA

### A. COMMERCIAL LANDS

#### I. FIRST CLASS COMMERCIAL LANDS

- a) Located along main highways and streets with concrete roads;
- b) Vehicular and pedestrian flow are exceptionally busy;
- c) The main commercial area with highest trading activities;
- d) High-end commercial or business buildings are situated;
- e) Command the highest land value in the municipality.

#### II. SECOND CLASS COMMERCIAL LANDS

- a) Located along highways and streets with concrete roads;
- b) Vehicular and pedestrian traffic flow are considerably busy but fall short that of the First-Class Commercial Lands;
- c) Serving as secondary trading center, social and educational activities are considerably high, but fall short that of the First-Class Commercial Lands;
- d) Where smaller or average commercial or business buildings are situated;
- e) Commands lesser value than the First-Class Commercial Lands;
- f) Higher land value than the First-Class Residential Lands.

#### III. THIRD CLASS COMMERCIAL LANDS

- 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 building are situated;
- d) Where vehicular and pedestrian traffic follow are fairly busy;
- e) Commands lesser value than the Second-Class Commercial Lands.

#### IV. FOURTH CLASS COMMERCIAL LANDS

- a) Along all-weather road;
- b) Where trading, social (or educational) activities are significantly low but predominant;
- c) Where mixed Commercial and Residential buildings are situated;
- d) Where vehicular and pedestrian traffic flow are regularly less busy;
- e) Commands lesser value than the Third-Class Commercial Lands.

### B. RESIDENTIAL LANDS

#### I. FIRST CLASS RESIDENTIAL LANDS

- a) Along wide road or street with concrete roads with asphalt overlay;
- b) Where high-end apartment, posh residential buildings are predominantly situated;
- c) Public transportation is exceptionally available at any time to the Commercial and Government Center;
- d) Located next to lands classified Commercials;
- e) Water, electric and telephone and other public facilities are available;
- f) The area commands the highest residential land value in the municipality;
- g) Free of informal settlement.

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

- a) Along concrete or asphalted road;
- b) Where mid-range to regular residential apartments and residential buildings are predominantly situated;
- c) Public transportation is available with regularly to the Commercial and Government Center;
- d) Located next to the First-Class Residential Lands;
- e) Where water, electric and telephone are available.
- f) The area commands lesser land value that the first-class residential lands;
- g) Free of informal settlers.

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

- a) Along all-weather roads;
- b) Low cost residential houses are more predominant;
- c) Public utility transportation facilities are regular towards to the Commercial and Government Center;
- d) Located next to Second-Class Residential Lands;
- e) Where water and electric facilities are available;
- f) Commands lesser value than the Second-Class Residential Lands;
- g) With small areas of informal settlements.

## **IV. FOURTH CLASS RESIDENTIAL LANDS**

- a) Along all weather road;
- b) Where low-grade residential buildings are predominantly situated;
- c) Located next to Third Class Residential Lands;
- d) Where public Utility transportation facilities are irregular;
- e) Where water facilities are commonly pump wells;
- f) Commands Lesser value than Third Class Residential Lands.

## **RESIDENTIAL LAND SUBDIVISIONS**

Residential Land Subdivisions are classified according to the degree or extent of development and facilities, regardless of location from the trading center of the city / municipality. Therefore, their respective schedule of base market value shall be Independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstance, be less than adjoining lands classified in accordance with the above criteria for sub-classification.

## **C. INDUSTRIAL LANDS**

### **I. FIRST CLASS INDUSTRIAL LANDS**

- a) Located along concrete roads, with good access to highways and main street towards the pier/wharf, airport and navigable river;
- b) Located within a distance of not less than 1 kilometer but not more than 5 kilometers from the major trading centers;
- c) Lands are extensively used for industrial purposes;
- d) Commands the highest industrial land value.

### **II. SECOND CLASS INDUSTRIAL LANDS**

- a) Long concrete or asphalted public road, pier, seacoast, or navigable river;
- b) Located Within a distance of more than 10,000 meters but not beyond 50,000 meters to the major trading centers of the city municipality;
- c) Where the vicinity is extensively used for industrial purposes;
- d) Commands lesser land value than first class Industrial Lands.

### **III. THIRD CLASS INDUSTRIAL LANDS**

- 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;
- c) Commands lesser value than the First-Class Commercial Lands.

**6. SCHEDULE OF MARKET VALUES FOR THE DIFFERENT CLASSES OF REAL PROPERTY UNITS.**

The market values of the different classes of real property units for use during the general revision, revaluation, assessment or re – assessment shall be as follows:

**6.1 Schedule of Market Values for Urban Lands of the 16 Municipalities, Province of the Zamboanga Sibugay, Philippines.**

**ALICIA**

**RESIDENTIAL**

*POBLACION*

<b>CLUSTER 1</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
R – 1	670.00
R – 2	600.00
R – 3	520.00
R – 4	440.00

*BELLA, CONCEPCION, DAWA-DAWA, GULAYON, ILISAN, KAWAYAN, LAMBOYUGAN, LAPIRAWAN, LUTIMAN, NAGA-NAGA, STA.MARIA, TALAPTAP AND TIMBANG-TIMBANG*

<b>CLUSTER 2</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
R – 1	640.00
R – 2	510.00
R – 3	410.00
R – 4	330.00

*BAGONG-BUHAY, CALADES, LAPAZ, MILAGROSA, PANDAN-PANDAN, PAYONGAN , STO.NIÑO AND TANDIONG MUSLIM*

<b>CLUSTER 3</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
R – 1	470.00
R – 2	350.00
R – 3	250.00
R – 4	200.00

*ALEGRIA, KAUSWAGAN, KAPATAGAN, LITAYON AND TAMPALAN*

<b>CLUSTER 4</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
R – 1	350.00
R – 2	260.00
R – 3	190.00
R – 4	120.00

**COMMERCIAL**

*POBLACION*

<b>CLUSTER 1</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
C – 1	990.00
C – 2	850.00
C – 3	770.00
C – 4	700.00

*BELLA, CONCEPCION, DAWA-DAWA, GULAYON, ILISAN, KAWAYAN, LAMBOYUGAN, LAPIRAWAN, LUTIMAN, NAGA-NAGA, STA.MARIA, TALAPTAP AND TIMBANG-TIMBANG*

<b>CLUSTER 2</b>	
<b>SUB-CLASSIFICATION</b>	<b>UNIT VALUE PER SQ.M.</b>
C – 1	800.00
C – 2	740.00
C – 3	690.00
C – 4	620.00

**BUUG**

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	1,600.00	C - 1	2,700.00	I - 1	2,230.00
R - 2	1,270.00	C - 2	2,270.00	I - 2	1,880.00
R - 3	1,000.00	C - 3	1,610.00	I - 3	1,580.00
R - 4	790.00	C - 4	1,050.00	I - 4	1,330.00
R - 5	620.00	C - 5	-	I - 5	-
R - 6	460.00	C - 6	-	I - 6	-
R - 7	300.00	C - 7	-	I - 7	-
R - 8	180.00	C - 8	-	I - 8	-

**DIPLAHAN**

**RESIDENTIAL**

*BUTONG, POBLACION (DIPLAHAN), KAUSWAGAN AND STA. CRUZ*

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	740.00
R - 2	610.00
R - 3	480.00
R - 4	190.00

*MEJO, TINONGTONGAN, GOLING, LOBING, SONGCUYA, GAULAN, LINDANG, MANANGON, TUNO, BALANGAO, LUOP, PARADISE, PILAR, SAMPOLI -A AND SAMPOLI -B*

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	550.00
R - 2	430.00
R - 3	340.00
R - 4	160.00

*DITAY, NATAN AND GUINUMAN*

CLUSTER 3	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	740.00
R - 2	610.00
R - 3	410.00
R - 4	160.00

**COMMERCIAL**

SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	1,190.00
C - 2	1,000.00
C - 3	890.00
C - 4	750.00

**IMELDA**

**RESIDENTIAL**

*POBLACION, BALUGO, SAN JOSE AND LOWER BALURAN*

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	750.00
R - 2	570.00
R - 3	400.00
R - 4	300.00

GANDIANGAN, LA VICTORIA, SANTA BARBARA, LUMBOG AND LITTLE BAGUIO

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	650.00
R - 2	550.00
R - 3	470.00
R - 4	400.00

COMMERCIAL

POBLACION, BALUGO, SAN JOSE AND LOWER BALURAN

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	1,200.00
C - 2	860.00
C - 3	800.00
C - 4	570.00

GANDIANGAN, LA VICTORIA, SANTA BARBARA, LUMBOG AND LITTLE BAGUIO

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	430.00
C - 2	360.00
C - 3	300.00
C - 4	-

IPIL

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	5,800.00	C1	6,500.00	I - 1	6,500.00
R - 2	4,000.00	C2	4,500.00	I - 2	4,500.00
R - 3	1,600.00	C3	2,400.00	I - 3	2,400.00
R - 4	1,200.00	C4	1,300.00	I - 4	1,300.00

KABASALAN

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	1,000.00	C1	2,000.00	I - 1	1,200.00
R - 2	900.00	C2	1,800.00	I - 2	1,100.00
R - 3	700.00	C3	1,500.00	I - 3	900.00
R - 4	600.00	C4	1,200.00	I - 4	700.00

MABUHAY

RESIDENTIAL

POBLACION

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	820.00
R - 2	610.00
R - 3	450.00
R - 4	370.00

ABUNDA, BAGONG SILANG, BANGKAW-BANGKAW, CALIRAN, CATIPAN, KAUSWAGAN, LIGAYA, LOOC BARLAC, MALINAO, PAMANSAAN, PUNAWAN, SAN ROQUE, SAWA, SIOTON, STO. NIÑO, TAGUISIAN AND TANDO COMOT

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	680.00
R - 2	480.00
R - 3	320.00
R - 4	230.00

**COMMERCIAL**

SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	1,000.00
C - 2	740.00
C - 3	490.00
C - 4	360.00

**MALANGAS**

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	620.00	C - 1	1,820.00	I - 1	-
R - 2	420.00	C - 2	1,250.00	I - 2	-
R - 3	280.00	C - 3	850.00	I - 3	-
R - 4	170.00	C - 4	580.00	I - 4	-

**NAGA**

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	450.00	C - 1	1,150.00	I - 1	1,150.00
R - 2	350.00	C - 2	840.00	I - 2	840.00
R - 3	250.00	C - 3	640.00	I - 3	640.00
R - 4	200.00	C - 4	-	I - 4	-

**OLUTANGA**

**RESIDENTIAL**

**POBLACION**

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	770.00
R - 2	570.00
R - 3	360.00
R - 4	260.00

BATERIA, CALAIS, ESPERANZA, FAMA, GALAS, GANDAAN, KAHAYAGAN, LOOC SAPI, MATIM, MOQUE, PULO LAUM, PULO MABAO, SAN JOSE, SAN ISIDRO, STA. MARIA, TAMBANAN, VILLACORTE AND VILLAGONZALO

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	-
R - 2	570.00
R - 3	360.00
R - 4	260.00

COMMERCIAL / INDUSTRIAL

POBLACION

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C / I - 1	1,000.00
C / I - 2	890.00
C / I - 3	670.00
C / I - 4	550.00

BATERIA, CALAIS, ESPERANZA, FAMA, GALAS, GANDAAN, KAHAYAGAN, LOOC SAPI, MATIM, MOQUE, PULO LAUM, PULO MABAO, SAN JOSE, SAN ISIDRO, STA. MARIA, TAMBANAN, VILLACORTE AND VILLAGONZALO

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C / I - 1	-
C / I - 2	-
C / I - 3	670.00
C / I - 4	550.00

PAYAO

RESIDENTIAL

POBLACION, KULISAP, KATIPUNAN, BULACAN, BALUNGISAN AND SAN ISIDRO

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	660.00
R - 2	550.00
R - 3	420.00
R - 4	300.00

BALIAN, BALOGO, BINANGONAN, BULAWAN, CALAPE, DALAMA, FATIMA, GUIWAN, KIMA, KULASIAN, LABATAN, LA FORTUNA, MAYABO, MINUNDAS, MT.VIEW, NANAN, SAN ROQUE, SAN VICENTE, SILAL, SUMILONG, UPPER SUMILONG AND TALAPTAP

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	570.00
R - 2	460.00
R - 3	340.00
R - 4	250.00

COMMERCIAL

SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	750.00
C - 2	640.00
C - 3	560.00
C - 4	480.00

R.T. LIM

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	1,090.00	C - 1	2,210.00	I - 1	2,210.00
R - 2	890.00	C - 2	1,960.00	I - 2	1,960.00
R - 3	700.00	C - 3	1,750.00	I - 3	1,750.00
R - 4	440.00	C - 4	1,520.00	I - 4	1,520.00
R - 5	350.00	C - 5	-	I - 5	-

**SIAY**

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	600.00	C - 1	800.00	I - 1	800.00
R - 2	510.00	C - 2	630.00	I - 2	630.00
R - 3	430.00	C - 3	540.00	I - 3	540.00
R - 4	310.00	C - 4	460.00	I - 4	460.00

**TALUSAN**

**RESIDENTIAL**

*POBLACION, BAGANIPAY, FLORIDA AND MAHAYAHAY*

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	650.00
R - 2	580.00
R - 3	530.00
R - 4	490.00

*LAPARAY AND SAGAY*

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	370.00
R - 2	300.00
R - 3	250.00
R - 4	200.00

**COMMERCIAL**

*POBLACION*

SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	1,100.00
C - 2	1,000.00
C - 3	900.00
C - 4	800.00

**TITAY**

**RESIDENTIAL**

*POBLACION*

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	770.00
R - 2	600.00
R - 3	440.00
R - 4	330.00

*ACHASOL, AZUSANO, BANGCO, DALANGIN, DALANGIN MUSLIM, KITABOG, MABINI, MALAGANDIS, NAMNAMA, PALOMOC, POBLACION MUSLIM, SAN ANTONIO AND TUGOP*

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	440.00
R - 2	340.00
R - 3	280.00
R - 4	220.00

CAMANGA, CULASIAN, DALISAY, GOMOTOC, IMELDA, KIPIT, LA LIBERTAD, LONGILOG, MATE, MOALBOAL, NEW CANAAN, PULIDAN, SAN ISIDRO, STA. FE, SUPIT AND TUGOP MUSLIM

CLUSTER 3	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
R - 1	350.00
R - 2	240.00
R - 3	160.00
R - 4	-

COMMERCIAL

CLUSTER 1	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	1,850.00
C - 2	1,420.00
C - 3	1,080.00
C - 4	-

CLUSTER 2	
SUB-CLASSIFICATION	UNIT VALUE PER SQ.M.
C - 1	560.00
C - 2	420.00
C - 3	330.00
C - 4	-

TUNGAWAN

RESIDENTIAL		COMMERCIAL		INDUSTRIAL	
R - 1	970.00	C - 1	1,430.00	I - 1	-
R - 2	790.00	C - 2	1,220.00	I - 2	-
R - 3	580.00	C - 3	1,040.00	I - 3	-
R - 4	450.00	C - 4	-	I - 4	-
R - 5	350.00	C - 5	-	I - 5	-
R - 6	240.00	C - 6	-	I - 6	-

7. Schedule of Base Unit Market Values for Agricultural Lands, Perennial Plants and Fruit Bearing Trees

TYPE OF LAND	SUB - CLASS	2027 SMV
ABACA	1ST CLASS	95,290.00
	2ND CLASS	76,230.00
	3RD CLASS	57,170.00
	4TH CLASS	47,650.00
ATIS	1ST CLASS	155,290.00
	2ND CLASS	124,240.00
	3RD CLASS	93,180.00
	4TH CLASS	77,650.00
AVOCADO	1ST CLASS	192,940.00
	2ND CLASS	154,350.00
	3RD CLASS	115,760.00
	4TH CLASS	96,470.00
BAMBOO GROOVE AND FOREST	1ST CLASS	327,940.00
	2ND CLASS	262,350.00
	3RD CLASS	196,760.00
	4TH CLASS	163,970.00
BANANA (CARDABA)	1ST CLASS	131,290.00
	2ND CLASS	105,030.00
	3RD CLASS	78,770.00
	4TH CLASS	65,650.00

<b>BANANA (LAKATAN)</b>	1ST CLASS	148,240.00
	2ND CLASS	118,590.00
	3RD CLASS	88,940.00
	4TH CLASS	74,120.00
<b>CACAO</b>	1ST CLASS	440,290.00
	2ND CLASS	352,230.00
	3RD CLASS	264,170.00
	4TH CLASS	220,150.00
<b>CASSAVA</b>	1ST CLASS	142,650.00
	2ND CLASS	114,120.00
	3RD CLASS	85,590.00
	4TH CLASS	-
<b>CORN</b>	1ST CLASS	144,120.00
	2ND CLASS	115,300.00
	3RD CLASS	86,470.00
	4TH CLASS	-
<b>COCO</b>	1ST CLASS	328,570.00
	2ND CLASS	263,060.00
	3RD CLASS	196,940.00
	4TH CLASS	163,870.00
<b>COFFEE</b>	1ST CLASS	322,940.00
	2ND CLASS	258,350.00
	3RD CLASS	194,630.00
	4TH CLASS	161,900.00
<b>DURIAN</b>	1ST CLASS	441,180.00
	2ND CLASS	352,940.00
	3RD CLASS	264,710.00
	4TH CLASS	220,590.00
<b>FALCATA</b>	1ST CLASS	1,270,590.00
	2ND CLASS	1,016,470.00
	3RD CLASS	762,350.00
	4TH CLASS	635,300.00
<b>FISHPOND (BANGUS)</b>	1ST CLASS	201,180.00
	2ND CLASS	177,920.00
	3RD CLASS	173,740.00
	4TH CLASS	-
<b>FISHPOND (PRAWN AND CRABS)</b>	1ST CLASS	217,650.00
	2ND CLASS	192,490.00
	3RD CLASS	187,970.00
	4TH CLASS	-
<b>GEMELINA</b>	1ST CLASS	1,504,840.00
	2ND CLASS	1,203,870.00
	3RD CLASS	902,904.00
	4TH CLASS	752,420.00
<b>KALAMANSI</b>	1ST CLASS	558,820.00
	2ND CLASS	447,060.00
	3RD CLASS	335,290.00
	4TH CLASS	279,410.00
<b>LANZONES</b>	1ST CLASS	362,350.00
	2ND CLASS	289,880.00
	3RD CLASS	217,410.00
	4TH CLASS	181,180.00
<b>MAHOGANY</b>	1ST CLASS	1,182,030.00
	2ND CLASS	945,620.00
	3RD CLASS	709,220.00
	4TH CLASS	591,020.00

<b>MANGO(CARABAO RUSSIAN)</b>	1ST CLASS	591,760.00
	2ND CLASS	473,410.00
	3RD CLASS	355,060.00
	4TH CLASS	295,880.00
<b>MANGO (WANI)</b>	1ST CLASS	165,880.00
	2ND CLASS	132,710.00
	3RD CLASS	99,530.00
	4TH CLASS	82,940.00
<b>MANGOSTEEN</b>	1ST CLASS	250,740.00
	2ND CLASS	200,590.00
	3RD CLASS	150,440.00
	4TH CLASS	125,370.00
<b>NIPA</b>	1ST CLASS	218,060.00
	2ND CLASS	174,450.00
	3RD CLASS	130,830.00
	4TH CLASS	109,030.00
<b>OIL PALM</b>	1ST CLASS	525,150.00
	2ND CLASS	420,120.00
	3RD CLASS	315,090.00
	4TH CLASS	262,580.00
<b>RAMBUTAN</b>	1ST CLASS	301,470.00
	2ND CLASS	241,180.00
	3RD CLASS	180,880.00
	4TH CLASS	150,740.00
<b>RICE LAND IRRIGATED</b>	1ST CLASS	817,530.00
	2ND CLASS	654,020.00
	3RD CLASS	490,520.00
	4TH CLASS	408,760.00
<b>RICE LAND UN-IRRIGATED</b>	1ST CLASS	353,410.00
	2ND CLASS	282,730.00
	3RD CLASS	212,050.00
	4TH CLASS	176,710.00
<b>RICE LAND UPLAND</b>	1ST CLASS	125,000.00
	2ND CLASS	100,000.00
	3RD CLASS	75,000.00
	4TH CLASS	62,500.00
<b>ROOT CROP</b>	1ST CLASS	246,760.00
	2ND CLASS	197,410.00
	3RD CLASS	148,060.00
	4TH CLASS	123,380.00
<b>RUBBER</b>	1ST CLASS	373,970.00
	2ND CLASS	299,180.00
	3RD CLASS	224,390.00
	4TH CLASS	186,990.00
<b>STAR APPLE</b>	1ST CLASS	177,650.00
	2ND CLASS	142,120.00
	3RD CLASS	106,590.00
	4TH CLASS	88,820.00

### 7.1 PRODUCTIVITY CLASSIFICATION OF AGRICULTURAL LANDS

<b>ABACA</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 1,300 kgs and above per ha. annually
2 <sup>ND</sup> CLASS	with a productivity of from 1,040 kgs to 1,299 kgs per ha. annually
3 <sup>RD</sup> CLASS	with a productivity of 780 kgs to 1,039 kgs per ha. annually
4 <sup>TH</sup> CLASS	with a productivity of 650 kgs and below per ha. annually

<b>ATIS</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 2,070 kilograms or more per hectare with 69 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 1,656 to 2,069 kilograms per hectare with 55 to 68 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,242 to 1,655 kilogram per hectare with 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,241 kilogram and below per hectare with 40 trees and below;
<b>AVOCADO</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 3,080 kilograms or more per hectare with 44 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,464 to 3,079 kilogram per hectare with 35 to 43 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,848 to 2,463 kilograms per hectare with 26 to 34 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,847 and below per hectare;
<b>BAMBOO GROOVE AND FOREST</b>	
1 <sup>ST</sup> CLASS	with a productivity of 1,435 culms or more per bamboo clumps annually
2 <sup>ND</sup> CLASS	with a productivity of 1,148 culms to 1,434 culms per bamboo clumps annually
3 <sup>RD</sup> CLASS	with a productivity of 861 culms to 1,147 culms per bamboo clumps annually
4 <sup>TH</sup> CLASS	with a productivity of 718 culms to 860 culms per bamboo clumps annually
<b>BANANA (CARDABA)</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 18,800 kgs and above per ha. annually
2 <sup>ND</sup> CLASS	with a productivity of from 15,040 kgs to 18,799 kgs per ha. annually
3 <sup>RD</sup> CLASS	with a productivity of from 11,280 kgs to 15,039 kgs per ha. annually
4 <sup>TH</sup> CLASS	with a productivity of 9,400 kgs and below per ha. annually
<b>BANANA (LAKATAN)</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 6,000 kgs and above per ha. annually
2 <sup>ND</sup> CLASS	with a productivity of from 4,800 kgs to 5,999 kgs per ha. annually
3 <sup>RD</sup> CLASS	with a productivity of 3,600 kgs to 4,799 kgs per ha. annually
4 <sup>TH</sup> CLASS	with a productivity of 3,000 kgs and below per ha. annually
<b>CACAO</b>	
1 <sup>ST</sup> CLASS	with a productivity from 2,200 kgs. or more of dried cacao beans per hectare annually.
2 <sup>ND</sup> CLASS	with a productivity from 1,760 kgs. to 2,199 kgs. of dried cacao beans per hectare
3 <sup>RD</sup> CLASS	with a productivity from 1,320 kgs. to 1,759 kgs. of dried cacao beans per hectare
4 <sup>TH</sup> CLASS	with a productivity from 1,100 kgs. to 1,319 kgs. of dried cacao beans per hectare
<b>CASSAVA</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 10,000 kilograms or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 8,000 to 9,999 kilograms per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 7,999 and below kilograms per hectare.
4 <sup>TH</sup> CLASS	-
<b>COCO</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 2,286 kgs. or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 1,831 to 2,285 kgs. per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 1,371 to 1,829 kgs. per hectare;
4 <sup>TH</sup> CLASS	with an annual productivity range of 1,369 kgs. and below per hectare.
<b>COFFEE</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 1,875 kgs. or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 1,500 to 1,874 kgs. per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 1,125 to 1,499 kgs. per hectare;
4 <sup>TH</sup> CLASS	with an annual productivity range of 1,124 kgs. and below per hectare.
<b>CORN</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 80 cavans or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 64 to 79 cavans per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 63 cavans and below per hectare;
4 <sup>TH</sup> CLASS	-
<b>DURIAN</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 2,200 kilograms or more per hectare with 44 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 1,760 to 1,199 kilograms per hectare with 35 to 43 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,320 to 1,759 kilograms per hectare with 26 and 34 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,319 kilograms and below per hectare with 25 trees and below;

<b>FALCATA</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 180 cubic meter above per hectare
2 <sup>ND</sup> CLASS	with a productivity of from 140 to 179 cubic meter above per hectare
3 <sup>RD</sup> CLASS	with a productivity of 110 to 139 cubic meter above per hectare
4 <sup>TH</sup> CLASS	with a productivity of 90 cubic meter below per hectares
<b>FISHPOND (BANGUS)</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 1,600 kilos or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 1,280 to 1,599 kilos per hectare;
3 <sup>RD</sup> CLASS	with an annual productivityrange of 1,279 kilos and below per hectare;
4 <sup>TH</sup> CLASS	-
<b>FISHPOND (PRAWN AND CRABS)</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 500 kilos or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 400 to 499 kilos per hectare;
3 <sup>RD</sup> CLASS	with an annual productivityrange of 399 kilos and below per hectare;
4 <sup>TH</sup> CLASS	-
<b>GEMELINA</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 190.55 bd.ft. above per hectare with 400 trees.
2 <sup>ND</sup> CLASS	with a productivity of from 152 to 189 bd.ft. above per hectare with 320-399 trees.
3 <sup>RD</sup> CLASS	with a productivity of 114 to 152 bd.ft. above per hectare with 240-319 trees.
4 <sup>TH</sup> CLASS	with a productivity of 95 bd.ft. below per hectares with 239 trees and below.
<b>IRRIGATED RICE</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 250 cavans or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range 200-249 cavans per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity 150 - 199 cavans per hectare;
4 <sup>TH</sup> CLASS	with an annual productivity 149 cavans and below per hectare;
<b>KALAMANSI</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 16,500 kilograms or more per hectare with 1100 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 13,200 to 16,499 kilograms per hectare with 880 to 1099 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 9,900 to 13,199 kilograms per hectare with 660 TO 879 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 9,899 and below per hectare with 659 trees and below;
<b>LANZONES</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 4,830 kilograms or more per hectare with 69 and above trees;
2 <sup>ND</sup> CLASS	with an annual productivity range of 3,864 to 4,829 kilograms per hectare with 55 to 68 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 2,898 to 3,863 kilograms per hectare with 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 2,897 and below per hectare with 40 trees and below;
<b>MAHOGANY</b>	
1 <sup>ST</sup> CLASS	with a productivity of from 191 bd.ft. above per hectare with 400 trees.
2 <sup>ND</sup> CLASS	with a productivity of from 153 to 190 bd.ft. above per hectare with 320 -399 trees.
3 <sup>RD</sup> CLASS	with a productivity of 115 to 152 bd.ft. above per hectare with 240-319 trees.
4 <sup>TH</sup> CLASS	with a productivity of 96 bd.ft. below per hectares 239 trees and below.
<b>MANGO (CARABAO RUSSIAN)</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 6,160 kilograms or more per hectare with 44 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 4,928 to 6,159 kilograms per hectare with 35 to 43 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 3,696 to 4,927 kilograms per hectare with 26 to 34 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 3,695 kilograms and below per hectare with 25 trees and below;
<b>MANGO (WANI)</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 2,760 kilograms or more per hectare 69 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,208 to 2,759 kilograms per hectare with 55 to 68 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,656 to 2,207 kilograms per hectare with 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,655 and below per hectare with 40 trees and below;
<b>MANGOSTEEN</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 3,105 kilograms or more per hectare with 69 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,484 to 3,105 kilograms per hectare with 55 to 68 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,863 to 2,483 kilograms per hectare with 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,862 and below per hectare with 40 trees and below;

<b>NIPA</b>	
1 <sup>ST</sup> CLASS	with a productivity from 52,964 shingles or more per hectare annually.
2 <sup>ND</sup> CLASS	with a productivity from 42,371 shingles to 52963 shingles per hectare annually.
3 <sup>RD</sup> CLASS	with a productivity from 31,778 shingles to 42,370 shingles per hectare annually.
4 <sup>TH</sup> CLASS	with a productivity from 26,482 shingles and below per hectare annually.
<b>OIL PALM</b>	
1 <sup>ST</sup> CLASS	with a productivity from 29,000 kgs. and above of bunch per hectare annually.
2 <sup>ND</sup> CLASS	with a productivity from 23,200 kgs. of bunch per hectare annually.
3 <sup>RD</sup> CLASS	with a productivity from 17,400 kgs. of bunch per hectare annually.
4 <sup>TH</sup> CLASS	with a productivity from 14,500 kgs. and below of bunch per hectare annually.
<b>RAMBUTAN</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 3,450 kilograms or more per hectare with 69 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,760 to 3,449 kilograms per hectare with 55 to 58 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 2,070 to 3,919 kilograms per hectare 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 2,351 and below per hectare with 40 trees and below;
<b>ROOT CROP</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 4000 kg or more of latex per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 3,200-3,999 kg of latex per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 2,400-3,199 kg of latex per hectare;
4 <sup>TH</sup> CLASS	with an annual productive range of 2,399 kg of latex and below per hectare.
<b>RUBBER</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 3,600 kg or more of latex per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,880-3,599 kg of latex per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity range of 2,160-2,879 kg of latex per hectare;
4 <sup>TH</sup> CLASS	with an annual productive range of 2,159 kg of latex and below per hectare.
<b>STAR APPLE</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 2,760 kilogram or more per hectare with 69 trees and above;
2 <sup>ND</sup> CLASS	with an annual productivity range of 2,208 to 2,759 kilogram per hectare with 55 to 68 trees;
3 <sup>RD</sup> CLASS	with an annual productivity of 1,656 to 2,207 kilogram per hectare with 41 to 54 trees;
4 <sup>TH</sup> CLASS	with an annual productivity of 1,655 kilograms and below per hectare with 40 trees and below;
<b>UN-IRRIGATED RICE</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 200 cavans or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range 160-199 cavans per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity 120-159 cavans per hectare;
4 <sup>TH</sup> CLASS	with an annual productivity 119 cavans and below per hectare;
<b>UPLAND RICE</b>	
1 <sup>ST</sup> CLASS	with an annual productivity of 45 cavans or more per hectare;
2 <sup>ND</sup> CLASS	with an annual productivity range 36-44 cavans per hectare;
3 <sup>RD</sup> CLASS	with an annual productivity 27 - 35 cavans per hectare;
4 <sup>TH</sup> CLASS	with an annual productivity 26 cavans and below per hectare;

## 7.2 Perennial Plants and Fruit Bearing Trees

<b>KIND OF TREE</b>	<b>SUB – CLASS</b>	<b>2027 SMV</b>
<b>ABACA HILL</b>	1 <sup>ST</sup> CLASS	130.00
	2 <sup>ND</sup> CLASS	100.00
	3 <sup>RD</sup> CLASS	80.00
	4 <sup>TH</sup> CLASS	70.00
<b>ATIS</b>	1 <sup>ST</sup> CLASS	900.00
	2 <sup>ND</sup> CLASS	720.00
	3 <sup>RD</sup> CLASS	540.00
	4 <sup>TH</sup> CLASS	450.00
<b>AVOCADO</b>	1 <sup>ST</sup> CLASS	1,750.00
	2 <sup>ND</sup> CLASS	1,400.00
	3 <sup>RD</sup> CLASS	1,050.00
	4 <sup>TH</sup> CLASS	880.00

<b>BAMBOO CULMS</b>	1ST CLASS	640.00
	2ND CLASS	510.00
	3RD CLASS	380.00
	4TH CLASS	320.00
<b>BANANA HILL (CARDABA)</b>	1ST CLASS	220.00
	2ND CLASS	180.00
	3RD CLASS	130.00
	4TH CLASS	110.00
<b>BANANA HILL (LAKATAN)</b>	1ST CLASS	250.00
	2ND CLASS	200.00
	3RD CLASS	150.00
	4TH CLASS	130.00
<b>CACAO TREE</b>	1ST CLASS	160.00
	2ND CLASS	130.00
	3RD CLASS	100.00
	4TH CLASS	80.00
<b>COCO TREE</b>	1ST CLASS	1,310.00
	2ND CLASS	1,050.00
	3RD CLASS	790.00
	4TH CLASS	660.00
<b>COFFEE TREE</b>	1ST CLASS	210.00
	2ND CLASS	170.00
	3RD CLASS	130.00
	4TH CLASS	110.00
<b>DURIAN</b>	1ST CLASS	4,010.00
	2ND CLASS	3,210.00
	3RD CLASS	2,410.00
	4TH CLASS	2,010.00
<b>FALCATA</b>	1ST CLASS	2,120.00
	2ND CLASS	1,700.00
	3RD CLASS	1,270.00
	4TH CLASS	1,060.00
<b>GEMELINA</b>	1ST CLASS	2,510.00
	2ND CLASS	2,010.00
	3RD CLASS	1,510.00
	4TH CLASS	1,260.00
<b>KALAMANSI</b>	1ST CLASS	200.00
	2ND CLASS	160.00
	3RD CLASS	120.00
	4TH CLASS	100.00
<b>LANZONES</b>	1ST CLASS	2,100.00
	2ND CLASS	1,680.00
	3RD CLASS	1,260.00
	4TH CLASS	1,050.00
<b>MAHOGANY</b>	1ST CLASS	1,970.00
	2ND CLASS	1,580.00
	3RD CLASS	1,180.00
	4TH CLASS	990.00
<b>MANGO (CARABAO RUSSIAN)</b>	1ST CLASS	5,380.00
	2ND CLASS	4,300.00
	3RD CLASS	3,230.00
	4TH CLASS	2,690.00
<b>MANGO (WANI)</b>	1ST CLASS	960.00
	2ND CLASS	770.00
	3RD CLASS	580.00
	4TH CLASS	480.00

<b>MANGOSTEEN</b>	1ST CLASS	1,450.00
	2ND CLASS	1,160.00
	3RD CLASS	870.00
	4TH CLASS	730.00
<b>OIL PALM</b>	1ST CLASS	1,680.00
	2ND CLASS	1,340.00
	3RD CLASS	1,010.00
	4TH CLASS	840.00
<b>RAMBUTAN</b>	1ST CLASS	1,750.00
	2ND CLASS	1,400.00
	3RD CLASS	1,050.00
	4TH CLASS	870.00
<b>RUBBER</b>	1ST CLASS	370.00
	2ND CLASS	300.00
	3RD CLASS	220.00
	4TH CLASS	190.00
<b>STAR APPLE</b>	1ST CLASS	1,030.00
	2ND CLASS	820.00
	3RD CLASS	620.00
	4TH CLASS	510.00

### 7.3 MISCELLANEOUS LANDS:

1. Creek, Eroded, Swampy, Hilly, Gully, Rocky, Sandy and Marshy	12, 000.00
2. Land Traversed by NIA Canal / NIA Road	12, 800.00
3. River Bed, Quarry Land (Private or Government)	19, 000.00

### 8. PROCEDURE IN ASSESSING URBAN LANDS:

- 8.1 As a general rule, the rate per square meter fixed for residential or commercial lots shall be applied to all lots having street or road frontage for the first 30 meters. The remaining portion shall be assessed as 70% of the application rate.
- 8.2 Lots without frontage or interior lots, even if they are within the 30 – meter depth, shall be assessed at 80% of the rate fixed for lots having street or road frontage. The remaining portion, which is beyond the 30 – meter depth, shall be assessed at 70% of the applicable rate.
- 8.3 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. Provided, however, that if the streets or roads have different base values, the higher base value shall be used in the computation thereof.

### 9. ADJUSTMENTS FACTORS FOR AGRICULTURAL LAND/TREES:

- 9.1 Since fruit trees and perennial plants do not attain peak production during the first year of their production, the following schedule of percentage should be applied to their respective **MARKET VALUE** from where assessment may be based, viz.:

For the first year production, apply. . . . .	50%
For the second year production, apply. . . . .	60%
For the third year production, apply. . . . .	80%
For the fourth year production, apply. . . . .	100%

- 9.2 Trees can be converted into lumber at the age of 5, the following schedule of percentage shall be applied to their respective market value from where assessment maybe based, viz.:

At 5 years old, apply. . . . .	50%
At 6 years old, apply. . . . .	60%
At 7 years old, apply. . . . .	70%
At 8 years old, apply. . . . .	80%
At 9 years old, apply. . . . .	100%

9.3 In computing and determining the value of a parcel of agricultural land including all taxable improvements existing thereon, the following value factors expressed in percentage, shall be added to or deducted from their corresponding base values, viz.:

1. **Type of Roads:**

Provincial or National Highways	–	No deduction from basic value
For other all – weather roads	–	3% deduction from basic value
Dirt roads	–	6% deduction from basic value
For no road outlet	–	9% deduction from basic value

2. **Type of Location Adjustments Factors**

Distance in Km. To	a.) All Weather Road	b.) Local Trading Center
0 to 1	0	+5%
Over 1 to 3	-2%	0
Over 3 to 6	-4%	-2%
Over 6 to 9	-6%	-4%
Over 9	-8%	-6%

9.4 Gemelina trees and other industrial trees such as but not limited to Acacia, Mahogany, etc. are subject to Real Property Tax only when the said trees are cut, whether or not for sale, for own used for other purposes.

9.5 Agricultural lands planted with different kind of trees before the productivity period, the computation of the realty tax shall be 60% of the market value. Hence, when the productivity period comes, the computation shall be 100% of the corresponding market value thereof.

**10. SCHEDULE OF MARKET VALUE FOR TIMBERLAND AND FOREST LAND**

1. Timberland and Forest Land belonging to the Republic of the Philippines, the beneficial use of which has been granted to a taxable person, shall be appraised at the cost of the annual cut of timber within the operational area of the concession.

Annual Actual cut:	( Php )
Average price of logs/cu.m. . . . .	400.00
Extend of area locate in each taxing jurisdiction and percentage in relation to the total concession area.	

2. For Privately Owned Timber and Forest

Timberland Land estimates to contain an average volume of 100 cu.m, and above per hectare. . . . .	16,000.00
Timberland estimated to contain an average volume of below 100 cu.m. but not less than 50 cu.m. per hectare. . . . .	12,000.00
Timberland estimated to contain an average Volume of below 50 cu.m. per hectare. . . . .	8,000.00

**11. SCHEDULE OF MARKET VALUES MINERAL LANDS**

1. Metallic Mineral Lands:

a. Patented lode mining claims, producing or non – producing per hectare. . . . .	9,000.00
b. Unpatented lode mining claims which may patented per hectare. . . . .	9,000.00
c. Unpatented non – producing mining claims May be patented per hectare. . . . .	4,500.00
d. Patented placer mining claims, producing or non – producing per hectare. . . . .	4,500.00
e. Unpatented producing placer mining claims which may be patented per hectare. . . . .	4,500.00
f. Unpatented non – producing placer mining claims which may be patented per hectare. . . . .	2,250.00

2. Non – metallic Mineral Lands:
  - a. Patented, producing and non – producing per hectare. . . . . 2,250.00
  - b. Unpatented, producing which may be patented per hectare. . . . . 2,250.00

**12. CLASSES OF REAL PROPERTY FOR ASSESSMENT PURPOSES:**

Real Property units shall be classified as Residential, Agricultural, Commercial, Industrial, Mineral, Timberland or Special; provided, however, that real property shall be classified, valued and assessed on the basis of actual use regardless of where located, whoever owns and uses it.

**13. IMPOSITION OF TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP.**

- a. The province may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more than fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the market value in case monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.
- b. For this purpose, the Register of Deeds of the province concerned shall, before registering any deed, require the presentation of the evidence of payment of this tax. The provincial assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

**14. UNIT LAND VALUE MAP.** Municipal Assessors shall prepare a Unit Land Value Map for Urban Lands in the Poblacion(es) and Urbanized Barangay(s) of their respective municipality which will show graphically the market values in accordance with section 5.

**15. ADDITIONAL AD VALOREM TAX ON IDLE LANDS.** A province or municipality may levy an annual tax on idle lands at the rate of not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

**16. IDLE LANDS, COVERAGE.** For purposes of real property taxation, idle lands shall include the following:

- a. Agricultural lands more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery and other uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Land actually used for grazing purposes shall likewise not be considered idle lands.
- b. Lands, other than agricultural, located in a municipality, more than one thousand (1,000) square meters in area one half ( ½ ) of which remain unutilized or unimproved by the owner of the property of person having legal interest therein.

Regardless of land area, this Section shall likewise apply to the residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to a buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

**17. IDLE LANDS EXEMPT FROM TAX.** A province or municipality may exempt idle lands from the additional levy by reason of **force majeure**, civil disturbance, natural calamity or any cause or circumstance which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

**18. LISTING OF IDLE LANDS by the Assessor.** The Provincial or Municipal Assessor shall make and keep an updated record of all idle lands located within his area of jurisdiction, For purposes of collection, the provincial or municipal assessor shall furnish a copy thereof to the provincial or municipal treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

## 19. SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS

Type of Structure	Class	One Family Dwelling	Restaurant, Office Bldg., Bank, Showroom,	Apartment, Duplex, Row House, Multiple Dwelling, Townhouse
Type V	A	13,600	11,500	10,600
	B	12,800	10,800	9,800
	C	11,900	10,200	9,100
Type IV	A	11,000	9,400	8,400
	B	10,100	8,700	7,500
	c	9,300	7,900	6,700
Type III	A	8,500	7,100	5,900
	B	7,600	6,300	5,100
	C	6,800	5,500	4,300
	D	5,900	-	-
	E	5,100	-	-
Type II	A	4,300	-	-
	B	3,600	-	-
Type I	A	2,800	-	-

Type of Structure	Class	Boarding House, Apartelle, Barracks, Dormitory, Inn, Lodge, Motel, Pension House, Staff House,	Churches, Chapels, Assembly house, Auditorium, Chapel, Cinema, Convent, Courtroom, Retreat House, Memorial Chapel, Funeral Parlor, Parsonage, Mosque, Library	Garage, Terminal, Laundry House, Multi- Purpose, Bus Terminal, Carwash, Stage,
Type V	A	11,700	10,200	9,500
	B	10,900	9,500	8,900
	C	10,200	8,900	8,300
Type IV	A	9,600	8,100	7,600
	B	8,800	7,400	6,900
Type III	A	7,900	6,600	6,200
	B	7,200	6,100	5,500
	C	6,400	5,700	4,800
	D	5,700	5,100	4,200
	E	-	4,400	3,500
Type II	A	-	3,600	2,800
	B	-	-	-
Type I	A	-	-	-

Type of Structure	Class	Hospitals, Funeral, Laboratories (per sqm)	Warehouse/ Bodega/Storage/ Factory/ Industrial Bldg./Rice Mill/Bakery (per sqm)	Gasoline Station/Gas Refilling Plant/Display Rooms (per sqm)
Type V	A	14,200	7,900	6,300
	B	13,500	7,300	5,600
	C	12,800	6,600	5,200
Type IV	A	12,100	5,900	4,600
	B	11,300	5,300	4,200
Type III	A	10,600	4,700	3,400
	B	9,900	4,300	2,800
	C	9,200	3,900	2,200
	D	8,400	3,500	-
	E	7,700	2,900	-
Type II	A	6,900	2,500	-
	B	6,100	-	-
Type I	A	-	-	-

Type of Structure	Class	Swimming Pool (per sqm)	Gymnasium, Coliseum, Theater, Auditorium, Training Center, Grand Stand
Type V	A	6,100	9,500
	B	5,400	8,900
	C	4,700	8,200
Type IV	A	-	7,500
	B	-	6,900
Type III	A	-	6,200
	B	-	5,600
	C	-	4,900
	D	-	4,700
	E	-	4,000
Type II	A	-	3,400
	B	-	-
Type I	A	-	-

**Classification of buildings and other Improvements** – Buildings are generally classified according to their construction characteristics and uses; and unit values are established thereon for each class with a set of addition and/or deduction factors.

#### TYPE – V

- A. 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-resistive construction.
- B. Structural steel and reinforced concrete columns and beams. Columns beams, walls, floors and roofs all reinforced concrete.
- C. Walls are hollow blocks reinforced concrete or tile roofing.

#### TYPE – IV

- A. Buildings shall be of steel, iron, concrete, or masonry construction. Walls, ceiling, and permanent partitions shall be of incombustible fire resistive construction: Except, that permanent non-bearing partitions of one-hour fire-resistive construction may use fire-retardant treated wood within the framing assembly.
- B. 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 & B are in reinforced concrete slabs.
- C. Same as "B " - but hollow block walls and G.I. roofing.

### TYPE – III

- A. 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 wall shall be of incombustible fire-resistive construction.
- B. Third Group wooden structural framings, floorings and sidings, and G.I roofing, but structural members are sub-standard.
- C. Third Group wooden structural framings, floorings and sidings, and G.I roofing.
- D. First Group wooden post, girders, girts, windowsills and head, apitong floor joists and roof framing, tanguile floorings and sidings, and G.I roofing.  
First Group wooden structural framings, floorings, and walls on the first floor, and tanguile walls on the second floor, and G.I roofing.
- E. First group wooden structural framings, walls and G.I roofing.

### TYPE – II

- A. Buildings shall be of wood construction with protective fire-resistant materials and one-hour fire resistive throughout. Except, that permanent non-bearing partitions may use fire-retardant treated wood within the framing assembly.
- B. Third group wooden structural framings, floorings and sidings, and G.I roofing but structural members are substandard.  
Third group wooden structural framings, floorings and sidings, and G.I roofing.

### TYPE – I

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.

## 20. GUIDELINE IN ESTIMATING DEPRECIATION BY THE OBSERVED CONDITION METHOD

**Very Good Condition (80% – 100%)** – this term describes an item of equipment in excellent condition capable of being used to its fully specified utilization and for its designed purpose without being modified and not requiring any repairs of abnormal maintenance at the time of inspection or within the foreseeable future.

**Good Condition (55% – 75%)** – this term describes those items of equipment which have been modified or repaired and are being used at or near their duly specified utilization but the effects of age and/or utilization in the foreseeable future.

**Fair Condition (35% – 50%)** – this term describes those items of equipment which are being used at some point below their fully specified utilization because of the effects of age and/or application and which require general repairs and some replacement of minor elements in the foreseeable future to raise their level of utilization or near their original specifications.

**Poor Condition (15% – 30%)** – this term is used to describe those items of equipment which can only be used at some point well below their fully specified utilization and it is not possible to realize full capability in their current condition without extensive repairs and/or the replacement of major elements in the very near future.

**Scrap Condition (SALVAGE VALUE 5%)** – this term is used to describe those items of equipment which are no longer serviceable and which cannot be utilized to any practical degree regardless of the extent of the repairs or modifications to which they may be subjected (beyond economical repair). This condition applies to items of equipment which have been used for 100% technologically or functionally obsolescent.

## 21. SCHEDULE OF PHYSICAL DEPRECIATION

No. of Years	Life of Building in Years				
	Type I (A)	Type II (A, B)	Type III (A, B, C, D, E)	Type IV (A, B, C)	Type V (A, B, C)
	15	20	25	40	50
01	6.33%	4.75%	3.80%	2.38%	1.90%
02	6.33%	4.75%	3.80%	2.38%	1.90%
03	6.33%	4.75%	3.80%	2.38%	1.90%
04	6.33%	4.75%	3.80%	2.38%	1.90%
05	6.33%	4.75%	3.80%	2.38%	1.90%
06	6.33%	4.75%	3.80%	2.38%	1.90%
07	6.33%	4.75%	3.80%	2.38%	1.90%
08	6.33%	4.75%	3.80%	2.38%	1.90%
09	6.33%	4.75%	3.80%	2.38%	1.90%
10	6.33%	4.75%	3.80%	2.38%	1.90%
11	6.33%	4.75%	3.80%	2.38%	1.90%
12	6.33%	4.75%	3.80%	2.38%	1.90%
13	6.33%	4.75%	3.80%	2.38%	1.90%
14	6.33%	4.75%	3.80%	2.38%	1.90%
15	<b>6.33%</b>	4.75%	3.80%	2.38%	1.90%
16		4.75%	3.80%	2.38%	1.90%
17		4.75%	3.80%	2.38%	1.90%
18		4.75%	3.80%	2.38%	1.90%
19		4.75%	3.80%	2.38%	1.90%
20		<b>4.75%</b>	3.80%	2.38%	1.90%
21			3.80%	2.38%	1.90%
22			3.80%	2.38%	1.90%
23			3.80%	2.38%	1.90%
24			3.80%	2.38%	1.90%
25			<b>3.80%</b>	2.38%	1.90%
26				2.38%	1.90%
27				2.38%	1.90%
28				2.38%	1.90%
29				2.38%	1.90%
30				2.38%	1.90%
31				2.38%	1.90%
32				2.38%	1.90%
33				2.38%	1.90%
34				2.38%	1.90%
35				2.38%	1.90%
36				2.38%	1.90%
37				2.38%	1.90%
38				2.38%	1.90%
39				2.38%	1.90%
40				<b>2.38%</b>	1.90%
41					1.90%
42					1.90%
43					1.90%
44					1.90%
45					1.90%
46					1.90%
47					1.90%
48					1.90%
49					1.90%
50					<b>1.90%</b>
	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>
<b>SV</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>TOTAL</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

## 22. SCHEDULE OF UNIT COST FOR EXTRA ITEMS AS COMPONENT PARTS OF BUILDING

1. CARPORT	30% of Base Unit Value
2. MEZZANINE	60% of Base Unit Value
3. PORCH	40% of Base Unit Value
4. BALCONY	45% of Base Unit Value
5. GARAGE	45% of Base Unit Value
6. TERRACE	
a. Covered	35% of Base Unit Value
b. Open	20% of Base Unit Value
7. ROOF DECK:	
a. Covered	35% of Base Unit Value
b. Open	20% of Base Unit Value
8. BASEMENT:	
a. Residential	20% of Base Unit Value
b. High Rise Building	70% of Base Unit Value
9. PAVEMENT:	
a. Tennis Court/Basketball court (open)	1,210.00 per square meter
b. Concrete:	
-w/ 10 mm temp.reinf.Bars bothways	
10 cm. thick	1,280.00 per square meter
15 cm. thick	1,400.00 per square meter
20 cm. thick	1,440.00 per square meter
-w/out temp. reinf. Bars	
10 cm. thick	900.00 per square meter
15 cm. thick	1,020.00 per square meter
20 cm. thick	1,060.00 per square meter
c. Asphalt:	
1 course	1,060.00 per square meter
2 courses	1,310.00 per square meter
3 courses	1,800.00 per square meter
d. Solar Dryers:	
a. 4 "thick with 10mm dia.reinforcing bars	1,280.00 per square meter
b. 4" thick pure concrete	900.00 per square meter
10. FLOOR FINISHES:	
a. Marble slabs	3,080.00 per square meter
b. Marble tiles	2,650.00 per square meter
c. Crazy cut marbles	1,650.00 per square meter
d. Granolithic marbles	1,350.00 per square meter
e. Narra	9,000.00 per square meter
f. Yakal	5,600.00 per square meter
g. Fancy Wood Tiles	1,200.00 per square meter
h. Ordinary Wood Tiles	1,250.00 per square meter
i. Unglazed Ceramic Tiles	1,370.00 per square meter
j. Glazed Ceramic Tiles	1,270.00 per square meter
k. Granite polished	2,420.00 per square meter
l. Granite unpolished	2,220.00 per square meter
m. Decorative concrete blocks	1,400.00 per square meter

**11. WALLINGS:**

a. Use the same rate for floor Finishing (in a,b,c,j and i)	
b. Double walling (Ord. Plywood 3/16"x4'x8')	940.00 per square meter
c. Double walling (Narra Panelling)	3,500.00 per square meter
d. Double walling (Ord. Wood Panelling)	1,860.00 per square meter
e. Glazed white tiles	1,390.00 per square meter
f. Glazed colored tiles	1,580.00 per square meter
g. Fancy tiles	1,560.00 per square meter
h. Synthetic Rubble	1,700.00 per square meter
i. Bricks	2,350.00 per square meter
j. Ashlar Stone	1,570.00 per square meter
k. Anay/sand blast	980.00 per square meter
l. Glass blocks	3,200.00 per square meter
m. Hardiflex	1,490.00 per square meter
n. Tinted glass	3,570.00 per square meter
o. Clear glass	2,970.00 per square meter
p. Smoke glass	3,670.00 per square meter
q. Fluted Panel	1,500.00 per square meter

**12. SPECIAL PANELS:**

a. Glass w/ wooden frame	2,800.00 per square meter
b. Glass w/ aluminum frame	2,250.00 per square meter
c. Tinted glass w/ aluminum frame	2,450.00 per square meter

**13. FENCES:**

a. Concrete Hollow Blocks:	
* 1 face plaster finish:	
10 cm, thick w/ rebars	1,030.00 per square meter
15 cm, thick w/ rebars	1,050.00 per square meter
* 2 face plaster finish:	
10 cm, thick w/ rebars	1,070.00 per square meter
15 cm, thick w/ rebars	1,080.00 per square meter
* Tooled finish:	
10 cm. thick w/ rebars	1,030.00 per square meter
15 cm. thick w/ rebars	1,040.00 per square meter
b. Reinforced concrete	1,730.00 per square meter
c. Adobe stone:	
* With plaster finish on both sides	1,020.00 per square meter
* Without plaster	930.00 per square meter
d. Wrought iron grills	2,460.00 per square meter
e. Steel grills	2,460.00 per square meter
Gates:	
* Plain with round bars	1,390.00 per square meter
* Round bars	1,810.00 per square meter

**14. EXCESS HEIGHTS:**

a. Residential and commercial	Add 15% of Base Unit Value for every meter in excess of three (3) meters.
b. Bodega and factory	Add 15% of Base Unit Value for every meter in excess of five (5) meters

**15. EXTRA T & B**

- a. Ordinary finish 20,780.00 per unit
- b. Special finish 33,880.00 per unit
- c. Wood finish 31,680.00 per unit

**16. PILES**

₱ 2,220.00 per linear meter of piles driven

**17. PAINTING**

Add 10% of the unit base value of the building core if building is painted.

**18. SECOND HAND MATERIALS**

If the bldg. has used second hand materials, deduct (10%) percent of the unit base value

**19. DECORATIVE GLASS BLOCKS**

1,420.00 per square meter

**20. CONCRETE BALLUSTER**

600.00 per piece

**21. WOODEN BALLUSTER**

300.00 per piece

**22. MARBLE BALLUSTER**

1,300.00 per piece

**23. CERAMIC BALLUSTER**

1,700.00 per piece

**24. CONCRETE MOULDINGS**

800.00 per linear meter

**25. WOODEN MOULDINGS**

130.00 per linear meter

**26. BANK VAULT**

17,000.00 per cubic meter

**23. APPRAISAL AND ASSESSMENT OF MACHINERY**

1. The market value of brand-new machinery shall be the acquisition cost. In all other cases, the market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life multiplied by the replacement or reproduction cost.
2. 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 of foreign currency exchange rates as fixed by Central Bank.
3. 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 of 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.

**24. ASSESSMENT LEVELS:** The assessment levels to be applied to the market value of real property to determine its assessed value shall be at the following rates:

**24.1 LANDS:**

<b>Class</b>	<b>Assessment Levels</b>
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%

## 24.2 Buildings, Structures and other Improvements:

### 24.2.1 Residential –

Market Values		Assessments Levels
Over	Not Over	%
175,000.00		0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

### 24.2.2 Agricultural –

Market Values		Assessments Levels
Over	Not Over	%
	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

### 24.2.3 Commercial / Industrial –

Market Values		Assessments Levels
Over	Not Over	%
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

### 24.2.4 Timberland –

Market Values		Assessments Levels
Over	Not Over	%
	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	70%
2,000,000.00		

### 24.2.5 Machineries –

Class	Assessment Levels
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

**24.3 Special Classes:** The assessment level for all lands, buildings, machineries and other improvements.

Actual	Assessment Levels
Government	15%
Religious	15%
Charitable	15%
Educational	15%
Cultural	15%
Scientific	15%
Hospital	15%
Others	15%
Local Water District	10%
Government-owned or controlled corporation engaged in the supply and/or generation and transmission of electric power	10%

**25. APPLICABILITY OF THE SCHEDULE MARKET VALUE.**

- a. As far as properly applicable, this schedule shall be controlling, but where the property to be assessed is of a kind of which a market value is not fixed, the same shall be valued independently on this schedule and shall be assessed for taxation purposes using the assessment levels as fixed under R.A 7160, otherwise known as the Local Government Code of 1991.
- b. The Provincial or Municipal Assessor is authorized to classify, value and assess real property independently of the schedule in cases where such real property is not specifically included in the approved Schedule of Market Values, subject to existing laws, rules and regulations.

**26. AMENDMENT OF SCHEDULE OF MARKET VALUE.** The Provincial Assessor may recommend to the Sangguniang Panlalawigan of Zamboanga Sibugay to correct error and/or changes in valuation in the schedule of market values.

**27. IMPOSITION OF FEES AND CHARGES.** There shall be collected the following Provincial fees from every person requesting for copies of official records and documents, as well as annotation of bail bonds, loan annotation and research work.

a. Certification Fee	.....	Php 300.00
b. Bail Bond	.....	1/3 of one percent (1%) of the amount involved
c. Loan Annotation	.....	1/3 of one percent (1%) of the amount involved
d. Research Fee	.....	Php 100.00
e. Certified True Copy	.....	Php 100.00

**28. MISCELLANEOUS PROVISIONS.**

- A. **VALUATION and Appraisal of Special Purpose Properties** shall be governed by the provisions of Local Assessment Regulations (LAR) 1-2007 as supplemented by the Mass Appraisal Guidebook (MAG) of the Philippines Valuation Standards (PVS) under Department Order No. 10-2010 of the Department of Finance.
- B. **Transmission Lines, Transmissions Towers, Cell Sites and the likes** shall be assessed like all other properties and taxes thereon shall be paid to the local government unit where they are constructed. Transmission lines including the posts shall be assessed on the basis of its total value using Equipment and Materials Price Index of the National Electrification Administration (NEA).
- C. **In case the proposed road traverse the improvements, use the lowest appraisal value to compensate the damages.**

## D. RULES OF APPRAISAL AND ASSESSMENT

As a general rule, classification, appraisal, and assessment of real property for taxation purposes, shall be governed by the provisions of R.A. No. 12001, Section 15, and its implementing rules and regulations and other existing laws and rules issued by the Department of Finance through the Bureau of Local Government Finance and the Sangguniang Panlungsod.

### D.1 URBAN LANDS

1. Land actually and principally used for residential, commercial or industrial purpose 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 through an ordinance by the Sangguniang Panlungsod of the Province of Zamboanga Sibugay.
2. 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.
3. In a lot or parcel of land classified and valued as commercial being used both for residential and commercial purposes, the predominant use of the land in that area shall govern the classification and valuation thereof.
4. Vacant lands located in a purely residential area 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 same shall be classified according to the highest and best use of the property.
5. Land used 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.
6. Roads or streets in urban subdivision, unless already donated or turned over to the barangay or city, shall be listed in the name of the subdivision owner 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 Provincial/Municipal Assessor and shall be assessed at thirty percent (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.
7. As a general rule, a 100% base value per square meter for rectangular residential lands shall be applied for the 1<sup>st</sup> strip (standard depth), 80% of the base value to the 2<sup>nd</sup> strip, 60% to the 3<sup>rd</sup> strip and 40% to the 4<sup>th</sup> strip and 20% of the base value fixed for the remaining area but, Provided, however that in case the parcel of land abuts two streets or roads on two sides with different unit base value, the stripping and valuation thereof shall be based on the principal street or road with the higher base value. Provided further that the value resulting from the 40% strip shall not be lower than the lowest rate in the vicinity.
8. Stripping shall be applied only on residential sections or zones in the Poblacion and in developed barangays fronting asphalted or concrete streets or roads. No stripping shall be applied to commercial and industrial lands, subdivision lots and corner lots of residential lands.
9. 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 cases where the streets or roads have different values, the higher value shall be considered in the computation. Provided further that an alley shall not be considered as a factor for the value adjustment hereof.
10. For low and sunken areas of the land a reduction from the base value per square meter may be allowed equivalent 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.
11. Lands adversely affected by bridges, overpass and underpasses and similar structures may be allowed a 20% deduction from the base value.
12. To find the value of a triangular lots provided in Section 2d of the manual on Real Property Appraisal and Assessment Operations or LAR 1-2007 shall be observed.
13. The market value of "blighted lands" may be determined by applying any or a combination of the following adjustment factors:
  - a. Low or sunken area easily flooded by high tides or occasional rains ----- 20%
  - b. Congestion or inaccessibility of the area even by non-motorized Pedit cabs or animal driven vehicles ----- 10%
  - c. Unsanitary or squalid condition of the area due to lack of basic supply facilities such as water supply and solid waste disposal system, streetlights, etc. ----- 20%

Altogether, the resulting or final market value of any "blighted" land or area shall not be less than thirty percent (30%) and not more than sixty percent (60%) of the market value of such land area.

14. Residential Land Subdivisions are classified as according to the degree or extent of development and facilities, regardless of location from the trading center of the municipality. Therefore, their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstance, be less than adjoining lands classified in accordance with the above criteria for sub-classification.
15. As far as applicable, this Schedule of Market Values shall be controlling, unless the property to be assessed is of 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 market value independently of this schedule by applying the assessment prescribed to similar class of property either within the same area or elsewhere in the province.

## D.2 AGRICULTURAL LANDS

1. The unit base value per hectare prescribed in the SMV is multiplied by the area of the agricultural land to arrive at the market value for the different kinds and sub-classes of agricultural lands. Republic Act No. 7160 has no specific provisions on the valuation and assessment of plants and trees. Apparently, the kind of plants and trees determine the classification and value of agricultural land. The aggregate value arrived at is subject to the applicable adjustments expressed in percentage for (a) Type of road along / nearest the property and (b) location of property, such as distance from the public road from the nearest Poblacion or nearest Trading Center.
2. Agricultural lands convertible into residential subdivisions or industrial lands shall be classified and valued as agricultural until such time that they shall have been actually converted and developed into such. 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 the portion of the subdivision is finally divided, converted and developed into a residential lot, the same shall be valued like similar lots in the locality. Portions of the subdivisions not yet developed and converted into residential, commercial or industrial lot shall remain to be classified and valued as agricultural. (Refer to BLGF Memorandum Circular 32-2015 dated 28 December 2015, relative to the subject matter).

3. Predominantly agricultural land with portions used for commercial and/or residential and/or industrial shall be classified as agricultural and each portion shall be valued based on its actual use similar to the values of commercial, residential and/or industrial within the area. The assessment levels to be applied shall be similar to the assessment levels of their actual uses.
4. The computation of values begins with the determination of the area, productivity and sub-class or sub-classes of an agricultural land. In the case of a parcel of land utilized or planted to various agricultural crops, such as rice, corn, coconut, etc., (if practicable, the boundaries between each sub-class shall be plotted or sketched on the map) and the corresponding area thereof be determined. Each area so determined shall be multiplied by the applicable unit base value. The resulting values for each sub-class so computed are summed up to obtain the total base market value of the parcel. To arrive at a final value, the total base market value is multiplied by the adjustment percentage value.
5. When the land is planted with different kinds of trees, the computation for the realty tax shall only be 60% of the market value until such time as it becomes productive. Meanwhile, the remaining 40% shall be charged to the value of the trees that are not yet productive.

To determine the value for per tree, the 100% Market Value shall be divided by the standard number of trees planted per hectare. However, when the trees are already productive, the basis for the computation of the value per tree shall be 100% of the Market Value thereof: 100% for the 1st Class, 80% for the 2nd Class, 60% for the 3rd Class, and 50% for the 4th Class.

6. The distance of a property from all-weather roads, railroads stations, landing places along sea coast and from a trading center or Poblacion shall be measured from corner of the lot or parcel nearest to such roads or centers.

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

7. Values of improvement such as plants and trees shall be considered in the preparation of the Schedule of Market values for Agricultural lands. This is supported by the decided case entitled "Manila Railroad Company vs. Aguilar" (35 phil. 118), where the Supreme Court ruled that:

"When the land preferably intended for the raising of a given crop or for the planting of trees of a certain kind, although these or the crop be deemed improvements to the land they shall not be appraised apart from the land as they are integral part thereof and their value is inherent or forms part of that land. However, if it shall be proven that the ownership of the land is different from that of the improvement, a separate valuation and assessment shall be made in the name of their respective owners."

8. Timberlands belonging to the Republic of the Philippines or any of its Political subdivisions, the beneficial use of which have been granted for consideration or otherwise to a taxable person, shall be subject to the real property tax. For this purpose, said lands shall be appraised and assessed against the beneficial user at the market value of the marketable timber on the basis of the annual allowable cut as indicated in the Timberland Lease Agreement (TLA).
9. The value of the Mineral Land is the projected net earnings derived or potentially derived there from which may vary from year to year, depending on the type of natural resource commodity, cyclical nature of the commodity market and prices and variation of production rates and cost. For purpose of real property taxation, the value of mineral land is the present value per annum of allowable yearly extraction of its minerals reserves.
10. Foreshore Land shall be valued and assessed like any other adjoining regular properties in the locality.
11. Reclaimed Lands are lands which form part of an existing body of water and reclaimed by filling up with soil, boulders and other materials that will create a new parcel of land attached to the existing property owned by the private individual, company or of the Republic of the Philippines. Such land shall be compact and habitable. Reclaimed land shall be valued and assessed like any other adjoining regular properties in the locality.

### **D.3 BUILDINGS AND OTHER STRUCTURES**

1. The appraisal of buildings and other structure 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 Market Values including the additional items as may be determined by the assessor. It should conform with the structural designs, type and other amenities in accordance with Section 5D.2 of the Manual on Real Property Appraisal and Assessment Operations.
2. In case of a two (2) storey building used both for residential and commercial or industrial purpose, the same shall be classified and valued in accordance with the Schedule of Base Unit Construction Cost and shall be appraised in the basis of the actual use of such building.
3. Residential buildings located in a commercial area used for commercial purposes shall be valued applying the SBUCC for residential and assessed based on its actual use.
4. Real property officially designated by a government-chartered body as having cultural or historic importance because of its association with a historic event or period, with an architectural style, or with the nation's heritage shall be appraised independently making use of applicable approaches to values.
5. Buildings and improvements owned by the Republic of the Philippines or any of its political subdivisions shall be classified, valued and assessed like similar buildings and improvements in the locality. If the buildings and improvements are of a kind not covered by the schedule of base unit construction cost, they shall be valued at their market value at the time of appraisal and shall be assessed like similar buildings and improvements in the locality.
6. For buildings and other structures constructed in low lying or perennially flooded localities and in area where adverse social and economic activities prevail, a deduction of 15% may be subtracted from the unit base construction cost, they shall be valued at their market value at the time of appraisal and shall be assessed like similar buildings and improvements in the locality.
7. 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.

Depreciation maybe applied in between general revisions using the SBUCC for buildings, for as long as there is a written request from the property owner or any person having legal interest on the property or his/her authorized representative.

8. 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 market value independent of this schedule and assessed for taxation purpose at the prescribed assessment level based on the actual use of the property.
9. 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.
10. The Provincial Assessor or Municipal Assessors in the 16 Local governments units (LGU) of the Province of Zamboanga Sibugay 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.
11. This Schedule of Market Values 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 only for buildings and other structures constructed, completed, and occupied after the affectivity of the ordinance prescribing the said Schedule of Market Values.

12. Buildings and other structures subject to reappraisal and reassessment must be revalued in accordance with the current SBUCC.
13. The loss in value or depreciation due to physical, functional or economic obsolescence may be considered in one application, or a combination of two or all of the three methods depending upon the building condition.
14. Since depreciation is definite to occur in any man-made structure due to use, degree of maintenance, changing economic conditions and several obtaining factors, the rule on Reproduction Cost New Less Depreciation (RCNLD) must be consistently applied every time a reappraisal is made.

#### **D.4 MACHINERIES**

1. By the expressed provision of the Local Government Code, the acquisition cost of the machinery shall be based on the actual cost to the owner when it was foreign exchange rate then prevailing when the same was acquired based on exchange rates fixed by the BSP at the time of acquisition.
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, duties and taxes, plus the cost of inland transportation, handling and installation charges at the present site.
3. Section 225 of the Local Government Code provides that depreciation allowance for machinery shall be made at a rate not exceeding five percent (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 percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.
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 Custom (BOC), Bureau of Internal Revenue (BIR), Securities and Exchange Commission (SEC) and other agencies of the government.
5. Transmission Lines, Transmission Towers, Cell Site 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 post shall be appraised on the basis of its total value using the cost or income approach and the total market values shall also be apportioned or pro-rated between the local government units where these lines traverse.
6. 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.
7. Reservoirs, Dams, tailing ponds, piers and wharves shall be appraised on the basis of the cost approach. Provided, however, that the cost of pilling on ports must be given additional consideration.

#### **D.5 SPECIAL PURPOSE PROPERTIES**

1. Special purpose properties shall be appraised like similar properties in the locality. These are rarely sold in the market except by way of sale by the business or entity of which it is part, due to the uniqueness arising from its specialized nature and design, size, configuration.  
Special purpose properties as enumerated in the Manual on Real Property Appraisal and Assessment Operations under Section 8C (1-7) include golf course, memorial parks and cemeteries, schools, gasoline station, shopping malls, quarries and extractive industry.  
On the other hand, special classes of real property refer to all lands, buildings machineries and other improvements actually, directly and exclusively used for cultural, scientific, hospital, local water district, and Government Owned or Controlled Corporations (GOCC's) engaged in the supply and/or generation and transmission of electric power.
2. In valuing special purpose properties, it is the Appraiser's/Assessor's responsibility to gather pertinent data and information and develop sound reasoning from the market to support conclusions of value. While all the appraisal of special purpose properties.
3. Profit cemeteries are appraised using the Income Approach. Especially significant in cemetery appraisal is the knowledge of planning, development, operation and administration. Forecast of future earnings is an essential phase of the valuation process. There is usually a legal requirement to reserve a portion of gross plot sales for the perpetual care of the burial sites.
4. The valuation of golf course, like any other property, requires consideration of each of the three (3) approaches to value. However, because of the very nature of the special land development the Cost Approach is considered applicable. Golf courses are rarely placed in the market for sale. For this reason and because of lack of the comparable market, the market data approach is not applicable at least for the valuation of the land in its raw nature.
5. The Cost approach to value is generally used in the appraisal of Hospitals. Land is appraised as if vacant by the use of the Market Data approach. The value of the land is based on sales and asking prices of similar lands within the vicinity of the property.

# PROVINCIAL ASSESSOR'S OFFICE AND STAFF

JOCELYN D. BRACAMONTE, CPA, REA

Provincial Assessor

WILFREDO DC. GERUNDIO, REA

Assistant Provincial Assessor

## ADMINISTRATIVE SUPPORT DIVISION

EDUARDO JIMMY H. MAGLANGIT, JD., REA

Administrative Officer – V

ELIZABETH A. FAUSTO

Administrative Aide – V

MERLITA D. TORRES

Administrative Aide – IV

ALAIN NEIL Z. TORRES

Administrative Aide – IV

RONNEL S. ARISTOTELES

Administrative Aide – III

## TAX MAPPING OPERATIONS DIVISION

TITA ROSE V. SIASON

Draftsman – I

( VACANT )

Tax Mapper – I

( VACANT )

Tax Mapping Aide

JENNYLEN A. PAMUNAG

Tax Mapper – II

## APPRAISAL AND ASSESSMENT DIVISION

ROGER M. BERBERIO

Local Assessment Operations Officer – III

JULIET F. MABOL

Local Assessment Operations Officer – II

AICEE JAN D. BAES

Assessment Clerk - II

## REAL PROPERTY RECORDS MANAGEMENT DIVISION

NELDA Y. RIBO

Records Officer – II

HONEYLYN B. SADIO

Administrative Aide

## ADMINISTRATIVE SUPPORT STAFF

GWENDOLINE B. JAVAR

Job Order

ARLYN A. LUCE

Job Order

GENIMERL D. TORRES

Job Order

RODNEY L. MONTEJO

Job Order

JAY P. EBORDA

Job Order

Name of Local Government Unit (LGU)	Name of Mayors	Name of Municipal/Acting/OIC Assessor
<b>ZAMBOANGA SIBUGAY PROVINCIAL ASSESSOR</b>		<b>JOCELYN D. BRACAMONTE, CPA, REA</b>
<b><u>FIRST CONGRESSIONAL DISTRICT</u></b>		
ALICIA	HON. ARDIN B. MUSA, AL HAJ	AL-ISFIHANY E. LAJA, REA
BUUG	HON. DIONESIA B. LAGAS	LEAH M. LODIA,CE, REA, MPA
DIPLAHAN	HON. ERIC Y. PALMA	NOVA MAE LUMINDAS, REB, REA
MALANGAS	HON. ANNA FLORENCE C. YAMBAO, MD	CRIS DARYL M. VARON, REA, MPA
PAYAO	HON. JOSHUA CARLO R. MENDOZA	BONIFACIO G. RAMOS, JR., REA
IMELDA	HON. ARNOLDO L. FAMOR	NONITO T. MAMON, REA
MABUHAY	HON. EDRELUISA O. CALOÑGE, MD	ROMEL A. RABON, REA
OLUTANGA	HON. ARTHUR P. RUSTE, SR.	RICHARD E. JOSEPH, CE, REB, REA, MPA
TALUSAN	HON. GILBERT T. EDEM	REX T. ESPARAGUERA, CE, Enp, REA
<b><u>SECOND CONGRESSIONAL DISTRICT</u></b>		
IPIL	HON. RAMSES TROY D. OLEGARIO	CHARLIE F. ILAGAN, MPA,REA,REB
KABASALAN	HON. KATRINA C. BALLADARES	RONIE B. NUEVA, LPT, REA, REB
SIAY	HON. JULIUS M. ACOSTA, JR.	VIRGILIO E. ACUESTA, CE, REA, MPA
TITAY	HON. RIORETA M. CASTILLO	RICKY J. GARSUTA, REA
TUNGAWAN	HON. ANGELITO B. ANIÑON	JERSON D. REYES, REA, MPA
NAGA	HON. JOUIE T. BALLADARES	NURLINA S. ANDING, CE, REA
R.T. LIM	HON. ENGR.MICHAEL A. PIODENA	GERARDO T. GERIANE, REA

The seal of the Province of Zamboanga Sibugay is a circular emblem. It features a central shield with a green tree, a yellow sun, and a blue fish. The shield is surrounded by a wreath of yellow leaves. The outer ring of the seal contains the text "PROVINCE OF ZAMBOANGA SIBUGAY" at the top and "2001" at the bottom.

## **THE TAXPAYER**

The TAXPAYER is the most important visitor in our office.

We are dependent on Him.

He is not an interruption in our work  
but the very purpose of it.

He is not alien to our business, but a part of it.

We do not do him a favor by serving him, but rather, he is giving us a favor by giving us the opportunity to serve him.

**Remember – the taxes he pays is the lifeblood of our government.**